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ABSTRACT

To help Thai students at the New York Institute of Technology (NYIT) learn the differences among various kinds of work authorization and how to appropriately apply for each, this project was developed, implemented, and evaluated. Data were collected from observations at the international student office at NYIT, student interviews, and a questionnaire. An instructional analysis was completed, and an instructional program was designed. The program involved lecture, discussion, role-play, structured note-taking, exercises, and oral-questioning techniques. This thesis paper describes the project's needs analysis, literature review, instructional task analysis, learning activity development, implementation of instructional delivery, and both formative and summative evaluation. Appendices contain questionnaires, handouts from the instructional program, and evaluation instruments. (20 references) (JDD)

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THE SCHOOL OF MEDIA AND ARTS
of
NEW YORK INSTITUTE OF TECHNOLOGY
announces the
Final Examination
of
Choomjai Sanpiboon
for the degree of

MASTER OF SCIENCE
in
TRAINING AND LEARNING TECHNOLOGY

Orientation Program on Work Authorization For F-1 Thai Students at NYIT

Abstract

This thesis/project describes the analysis, design, development, implementation, and evaluation of an instructional unit designed to help Thai students learn the differences between various kinds of work authorization and how to appropriately apply for each. Work authorization benefits foreign students who study in the USA and provides the opportunity to gain experience that can be applied to their future jobs, after their return to their home country. Thai students are the initial group treated in the project, but all rules and regulations according to The Immigration and Naturalization Service can also be related to any other group of foreign students.

Monday, August 6, 1990 at 9:00 a.m.
in
Conference Room, French Chateau
Old Westbury Campus
Old Westbury, NY

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ORIENTATION PROGRAM ON WORK AUTHORIZATION FOR F-1 THAI STUDENTS AT NYIT

a

THESIS/PROJECT

by

CHOOMJAI SANPIBOON

submitted to the faculty of the
School of Media and Arts

of

NEW YORK INSTITUTE OF TECHNOLOGY

in partial fulfillment of the requirements for the degree of

MASTER OF SCIENCE

in

TRAINING AND LEARNING TECHNOLOGY

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A Thesis/Project

submitted to The Faculty of the

School of Media and Arts

of The New York Institute of Technology in partial
satisfaction of the requirements for the degree of

Master of Science

August 15, 1990

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CHAPTER 1

INTRODUCTION

Overview

Because the United States of America is one of the biggest countries in the world, and because of its tremendous technology, people from all over the world come here with different perspectives. Some of them come here because they believe that they'll have a better life here because of the wide job market anywhere in the United States. Some come here because America is a democratic country and land of freedom. America is an open country and welcomes people from every nation in the world to stay to help develop the country. Another reason is that America is the utmost technological country in the world. And some come here to study and want to bring the advanced technology back home.

Thai students who come here to study also have the same reason. They come here and bring home the advanced technology to develop their country. They also want to gain some experience in the field that they are studying here before going back to their country.

In the academic year 1988-89 the number of foreign students studying at accredited U.S. colleges and universities was 366,354. There were 10,167 more foreign students than in the previous year, an increase of 2.9 percent. In the last few years, the rate of increase has itself been growing, from 1.7 percent in 1986-87 to 1.9

percent in 1987-88 to this year, 2.9 percent. This most recent increase approaches in size the increase of over 3.0 percent of the early 1980s. Information is explained in Appendix A.

In 1989-90 there are 489 undergraduate students, 537 graduate students break down in different majors, and 171 students on practical training attending school at New York Institute of Technology (NYIT). This information is shown in Appendix B.

In 1989-90 there were total 47 students from Thailand attending school at NYIT. Nine of them were undergraduate students and 38 were in graduate program in different majors. In 1988-89 there were 171 students on practical training. Only a few students from Thailand were on practical training because they were underinformed.

The designer is one of the Thai students who came here to study and wants to gain some experience. This is the reason why she chose orientation on work authorization for F-1 Thai students at NYIT for this project.

Background

As this group of Thai students who attend school at NYIT are F-1 students or full-time students, they are required by the United States Immigration and Naturalization Service (INS) to maintain a full-time course of study during the academic year (September-May). During the summer months they are not required to enroll. Full-time status is 12 credits per semester for undergraduates and 9 credits for graduates. This group of Thai students are expected to recognize different kinds of employment and work authorization for F-1 students and apply each kind appropriately when they complete the orientation.

Thai students have different majors. They include: communication arts, business, and computer science. They have different backgrounds, but have a common interest in seeking a job to gain experience here. They are underinformed about work authorization. In many cases, they don't know that if they want to work in the United States after graduation they have to apply for practical training. Otherwise they would be illegally working in the United States.

There are different kinds of work authorization. Because of the complicated rules and regulations an orientation program was needed by F-1 Thai students at NYIT. The orientation would provide the basic background. After completion of the orientation they can discuss their situation in detail with the foreign student advisor.

Statement of the Problem

Looking for a job without any experience is tough. And trial and error can't be used any more in today's life. Helping F-1 Thai students to understand about different kinds of work authorization will enable them to fulfill their knowledge and enrich their experience. Each Thai student then can apply for appropriate employment and effectively use work authorization for their benefit. Gaining some experience in working will help them to know what they want to do for their career in the future. This also supports the concept of putting the right person in the right job. Job satisfaction is an individual attitude towards the jobs. Frederick Herzberg said that production will be increased if the worker is satisfied with their job. The school not only provides the students for the knowledge that they acquired but also guides them in how to apply what they have learned. The designer also had this kind of experience before, so she thought that the creation of a training program for F-1 students would be very useful for them.

Purpose of the Project

The purpose of this program was to enable F-1 Thai students at NYIT to select appropriate work authorization and correctly apply. A group of Thai students was the initial group. This program concerned basic information of different kinds of work authorization and how to correctly apply. Based on the program's success, it was to be developed for the other foreign students at NYIT.

Definition of Terms

It is convenient to share the same common idea and meaning of the terms in describing this project.

Students - Thai students who go to school at New York Institute of Technology (NYIT) and are interested in work authorization.

Foreign Student Advisor - Foreign student advisor at the International student office at NYIT's Old Westbury campus.

F-1 student or full-time student - taking 12 credits per semester for undergraduates and 9 credits per semester for graduates.

INS - Immigration and Naturalization Service.

Assumptions

1. That the Thai students are not adequately informed about work authorization.

2. That the Thai students do not know how to apply for work authorization.

Limitations

1. That this instructional module was specifically designed for Thai students who study at New York Institute of Technology. This instructional module may not be suitable for use in other type organizations, circumstances, times, or countries without appropriately modifications.

2. That because the Thai students have different backgrounds and different capabilities in English it's more expeditious to have them complete the instructional module in their native language.

Methods and Procedures

The instructional system design (ISD) was used throughout the development of this program. The systems approach to the design of instruction consists of analysis, development, implementation, and evaluation of instruction.

Analysis

The designer made observations at the international student office at Old Westbury, because that is the place for the international students to apply for work authorization. Data was collected from interviews and a questionnaire. It indicated that the students need to know about work authorization. The information developed from observing, interview, and questionnaire was used for the learners analysis and instructional analysis. (Apendix C)

After the information concerning the students and the training need are well defined, the designer completed the instructional analysis. This information enabled her to design the instructional program. She used a cluster analysis model (Dick & Carey, 1985) to conduct an instructional task analysis. Major tasks and sub-tasks were identified to clarify what F-1 Thai students need to know and perform to gain different kinds of work authorization and how to appropriately apply for their benefit and experience.

Design

Establishing an instructional goal and learning objective, conducting an instructional task analysis, defining entry behavior level, and creating test and evaluation forms to ensure the achievement of learning objectives are processed through this phase.

Development

Prior to conducting one-on-one and small group trial, the designer meet with the foreign student advisor at Old Westbury campus who is the subject matter expert to review the materials. Slight changes were recommended to organize each section, rather than the content itself. After conducting one-on-one and small group trial, the designer got feedback from the students that was very useful. From feedback, the content was simplified and enhanced.

Implementation

The designer used lecture, role-play, note-taking, and oral-questioning techniques in this program. Role-play and demonstration on work authorization keep them awake all the time. Oral questioning techniques were used to encourage the students to participate. Wrong answers were corrected and positive and immediate feedback provided. Handouts and printed materials were distributed to the students for future reference The students had to finish the exercises after each instruction. Flipcharts and handouts were the provided media. The instructional module was developed throughout the instructional program to make it suitable and fit the learner analysis and instructional goals.

Evaluation

Both the formative and summative evaluation were used to verify the training program that the training product enables successful completion of instructional goals and objectives.

After delivering the instruction in one-on-one and small group trial, the designer got feedback from the students to develop the program. This feedback provided changes to make the program more appropriate, effective, and ready to implement for the field trial group.

A field trial was conducted with five students. It is conducted according to the revision for enhancement with the help of the the feedback received. Results from the evaluation are a guide line for the next training program to ensure a proficient training program in the future.

Summary

This instructional program was concerned with an orientation program on work authorization for F-1 Thai students at NYIT. Because the students didn't know about work authorization, the information and data collected from the students formed the instructional goals. The learner analysis supported the instructional module to make it more effective. A variety of methods, media, and materials were used throughout the training program.

The collection of data and information during the development of instruction were used to improve the effectiveness of the instruction. The collection and interpretation of data for instruction for the purpose of determining the value of worth of that instruction is used to verify the training program.

CHAPTER 2

ANALYSIS

Introduction

In this chapter, the designer analyzes the process of designing an instructional goal to train F-1 Thai students who go to school at NYIT in how to appropriately apply for work authorization after they graduate. The primary objective of training is to enhance individual knowledge of work authorization. Analysis is a technique used in examining this need. It is considered to be the first critical event of designing and developing an instructional module. The designer can not ensure that the instructional module will solve problems without this step.

Needs Analysis

In conducting the needs analysis the designer tried to identify: (a) the entry behavior level of the students (b) different kinds of work authorization and (c) how to apply appropriately work authorization for their benefit and experience. The designer analyzed the need for training of this target population through several steps.

Job Task Analysis

The designer set this training program according to the learner analysis and data collected from the questionnaire. Six main tasks were identified as requiring instruction. Tasks were identified based on the main sections of work authorization. The tasks were arranged based on learner analysis.

1. Recognize on-campus employment.

2. Recognize off-campus pre-completion practical training or curricular practical training.

3. Recognize off-campus practical training during annual vacation.

4. Recognize post-completion practical training.

5. Recognize work authorization unforeseen financial hardship.

6. Recognize work authorization after change to different visa classification.

Target Population Analysis

F-1 students who go to school at NYIT are foreigners who come from different countries, different cultures and different backgrounds. It is difficult for them to learn everything surrounding them in a very short period of time. They need some guidance or any suggestion especially on the rules and regulations that concern the law. This training program is designed to support F-1 Thai students' knowledge concerning work authorization for their benefit and experience. The designer used this group of F-1 Thai students to be the initial group. This group of Thai students consists of 11 students from different majors, and working experience. Table 1, 2, and 3 show the information of students.

Table 1

Level of Education Completed
N=11

Level	Numbers of students	Major
Bachelor's	1	Education
Bachelor's	1	Business
Bachelor's	1	Statistics
Bachelor's	1	Political Sciences
Bachelor's	1	Fine Arts
Bachelor's	1	Linguistics
Bachelor's	5	Communication Arts

Table 2

Working Experience of the Students
N=11

Experience	Number of students	Sex
0	1	Female
1 - 2 years	2	Female
3 - 4 years	7	6 Female, 1 Male
5 - more years	1	Male

Table 3

Age and Background
N=11

Age	Number of students	Background
23	1	Student
25	1	Civil service
26	1	Secretary
27	2	Advertising Company
28	1	Advertising Company
29	1	Newspaper Company
29	1	Salesman
29	1	Teacher
29	1	Advertising Company
42	1	Teacher

Organizational Constraints

The results of the job task analysis were checked with the guidelines for selecting media presented by Anderson (1983). The analysis indicated that training offered through small group instruction and supported by role-play, oral questioning techniques, and printed materials was suitable to the goal of this project. However, the training could be enhanced through the use of video and film. Unfortunately, the cost of production and support of equipment could not be afforded by the organization that would support the development and implementation of this training program. The rules, regulations, and the procedures are periodically updated by the Immigration and Naturalization Service. If the video and film must be updated periodically they would be a poor choice.

Instructional Goal

The F-1 Thai students who go to school at NYIT will recognize different kinds of work authorization and can apply appropriate work authorization for their benefit and experience. To achieve the instructional goal of this project the designer chose to design and develop a training program that was designed to incorporate training activities such as role-play, demonstration, small group instruction and discussion. This training program was also supported by printed materials that ensured a consistently through presentation of the topic and key points.

Literature, Existing Course, and Materials Review

The designer researched several sources of literature for this project.

Related Theory

Malcolm S. Knowles, theorist of adult learning or andragogy suggested (1985) that andragogy is the art and science in helping adults learn based on the following assumptions of the andragogical model:

1. Adults have a need to know why they should learn something.
2. Adults have a deep need to be self-directing.
3. Adults have a greater volume and different quality of experience than youth.
4. Adults become ready to learn when they experience a need to know or be able to perform more effectively and satisfyingly in their life situation.
5. Adults enter into a learning experience with a task-centered orientation to learning.
6. Adults are motivated to learn by both extrinsic and intrinsic motivators.

Bloom's Taxonomy of Educational Objectives (1956), classifies learning objectives into three categories. They are cognitive, psychomotor, and affective. This project is classified as cognitive. In cognitive, the taxonomy cites six levels of thinking or knowledge as shown in table 4.

Table 4

Cognitive Domain Behavior

Level of Knowledge	Definition
Knowledge	Recall of data
Comprehension	Translation, Interpretation
Application	- Unprompted use of an abstraction - Using a concept in a new context
Analysis	Breaking down systems or communications into components
Synthesis	Building a structure or pattern from elements found in diverse sources
Evaluation	Making judgements about the value of ideas, works, solutions, materials

Literature Review

The designer conducted surveys using various sources of literature. These sources come from a literature search conducted at NYIT library, as well as a search in the Mid-Manhattan library, and the Long Island University at C.W. Post campus library. She had difficulties in conducting the search under the term "work authorization." In the discussion with the librarian at the NYIT's reference department, he suggested that the designer to search on different terms such as: foreign student and employment, foreign student and work experience program, international student and the job search. Only a few items were found among categories. From those sources, the designer chose the following articles to be used as reference:

1. Goodman, Hartt, Pennington & Terrell, (1988). International students and the job search. Journal of Career and Planning and Employment, 48 (4), 55-61.

This article describes a workshop developed at Catholic University of America to help international students work temporarily in the United States through practical training employment. This article only gives a bit of information on practical training, but doesn't say anything about how to apply it. The designer considered this article as not helpful to her project.

2. Weeks, P. and Bekkum, A. (1987). Paper presented at the Annual Conference of the Association for International agricultural Education. International Project Education Industry and Government, (16).

This paper describes a project that trained four Egyptian graduates of agricultural engineering and mechanization in the field of local manufacturing processes in Iowa. Its focus was adopting the technology to a specific agricultural machine-the PMC 10 (Pilot Master Combine) to fit Egyptian conditions.

This article is too far from the designer's attention because it concerns on the technology to fit Egyptian conditions. It can't be applied to this project at all.

3. Heller, Barbara R., Geringer, Wendy, (1984). Selected problems of international cooperative education. **Journal of Cooperative Education**, 20 (3), 41-52.

This source illustrates the difficulties of American students overseas and of foreign students in the United States. It describes the implementation of one international cooperative program between the United States and developing country and demonstrates some of the ingredients of a successful cooperative arrangement.

This article is not helpful for the designer since it is something on cooperative education but what she wants is something that her students can apply that to their work authorization.

4. Sprinkle, Robert M., (1981). International work assignments for coop students. Journal of Cooperative Education, 17 (3), 99-108.

Sprinkle discusses the issues involved in international educational exchange. They include (1) goals and purposes for international cooperative programs, (2) standards in program design and administration, (3) the role of employers and employments, (4) reciprocity, and (5) the enrollment of foreign students as full-time co-op students in United States schools.

This source gives some information that helps the designer to get some ideas on work authorization but not directly relates to the project. She gives credit to this article as the second choice resource.

5. Hunt, Donald C. (1981). Legal considerations in Cooperative Education Administration. Journal of Cooperative Education, 17 (3), 62-69.

This source considers the laws, regulations, and rulings that are common to all cooperative education programs and that frequently present problems to coordinators, faculty, administrators, and employers are briefly explained.

This source is beyond the designer's desire. She wanted her students to know basicly the steps, and requirements to appropriately apply for work authorization. The article is too complicated for the orientation.

6. National Association for Foreign Student Affairs, Washington, D.C., (1960). Principles for practical training experiences for foreign students. Agency for International Development (Dept. of State), Washington, D.C. Office of International Training.

Principles for the design and implementation of practical training experiences for foreign students from developing countries enrolled in formal degree programs at U.S. colleges and universities are outlined. Practical training allows students-trainees to experience the application of classroom knowledge in order to strengthen their contribution to development in their home countries. Three modes of practical training were identified: supervised observation, internship, and salaried employment.

This article gives the idea to the designer in how and what she should give to her students on practical training. This article was the main guideline for her project.

7. Smith, H.,and Althen (1989). National Association for Foreign Student Affairs. National Adviser's manual of federal regulations affecting foreign students and scholars.

This article describes an information clearing house on third party individuals and organizations recruiting, advising, or placing foreign students. It makes recommendations regarding Immigration and Naturalization Service regulations which affect foreign students.

The designer decided to use this manual. It was the best source of reference.

Survey of Existing Courses and Materials

Among the sources of materials, the designer selected the following material to be the best source of refernce for this topic.

1. National Association for Foreign Student Affairs. (1989). Adviser's manual of federal regulations affecting foreign students and scholars.

This article describes an information clearing house on third party individuals and organizations recruiting, advising, or placing foreign students. It makes recommendations regarding Immigration and Naturalization Service regulations which affect foreign students.

This manual is directly related to the project and provides all the requirements that the students need to know to appropriately apply for different kinds of work authorization including the procedure in each kind of them.

Plan for Design and Development Effort

The designer used a systematical approach for planning, controlling, and making decisions on this project. Design and development were identified, placed in sequential order and assigned designated dates for achievement. The process was started on February 1, and completed on May 31, 1990.

Estimated Student Effort

Estimated student effort is two hours. The first part is a 20 minute overview on work authorization. It is followed by a one and one-half hour session, 15 minutes on each kind of work authorization and procedure to apply for each kind through small group instruction, note-taking, demonstration and role-play. The last part was the post-test and program evaluation.

After the instructional module the students were expected to explain and apply appropriately for work authorization for their benefit and experience. After completion of the orientation program they discussed their situation in detail with the foreign student advisor.

Project Plan

The designer reviewed and incorporated aspects of Gantt chart, Program Evaluation and Review Technique (PERT) and the Critical Path Method (CPM) to create a plan for this project. Major design and development were identified and assigned relevant activities. Finally, all tasks were assigned start and finish dates and incorporated into a planning chart to monitor the design and development of this project. Levin and Kirkpatrick (1975) stated that " The PERT technique is a method of minimizing production delays, interruptions and conflicts of coordinating and synchronizing the various parts of the overall job; and of expediting the completion of projects." PERT helped the designer to approach the completion of project on time. This chart was shown in Appendix E.

Budget

A budget was allocated for the analysis, design, development, implementation, and evaluation of this project. The cost related to the above-mentioned procedure and delivery of this project were absorbed by the designer. The cost for printing, classroom, and all other items described in the project budget were covered by the office of Student services, NYIT at Old Westbury campus. Details of these expenses are in table 5.

Summary

In this chapter, the designer identified the instructional goal, analyzed the job tasks of F-1 Thai students on different kinds of work authorization and conduct a target population analysis. Organizational constraints were also identified. Literature and materials related to work authorization were identified, reviewed, and summarized. The choice was to conduct an orientation program supported by

Table 5

Project Budget

Expense	Designer Hours	Others hours	Cost	Subtotal	Total
Labor					
Analysis	30	0	$ 540		
Design	40	0	720		
Development	40	0	720		
Implementation	10	0	180		
Evaluation	30	0	540		
Total Labor				$ 2,700	
Materials					
Stationery items			$ 50		
Students Materials			50		
Total Materials				$ 100	
Grand Total				$	2,800

training techniques and media. Plan for design and development was based on time lines. Finally, a budget that indicated the cost of design, development, and delivery of the training program was formulated.

CHAPTER 3

DESIGN

Introduction

Training is processed through a systematic approach. This process emphasizes the systematic design of instruction. This chapter provides detailed descriptions of the process performed by the designer in order to design an instructional module that would train F-1 Thai students who go to school at NYIT, different kinds of work authorization and how to appropriately apply for their benefit and experience. Establishing an instructional goal and learning objective, conducting an instructional task analysis, defining entry behavior level, and creating test and evaluation form to ensure the achievement of learning objectives are processed through this chapter.

Instructional Task Analysis

The designer completed an instructional task analysis to achieve the instructional goal of this project. This process included the identification of six major tasks. Sub-tasks were then designed to each major task. Then tasks were identified by determining what the learners needed to know and apply. Sub-tasks were established by determining what the learners needed to know and do to perform each major task. This step of the design process was first approached in a broad sense and later defined using the cluster model (Dick & Carey, 1985). The details are in Appendix F.

Instructional Objectives

The performance objectives were developed by using the three components model presented by Mager (1984). These components are:

1. Performance - what the learner is able to do.

2. Condition - important conditions under which the performance is expected to occur.

3. Criterion - the quality or level of performance that will be considered acceptable.

Performance objectives were derived directly from the sub-tasks identified and developed to provide a description of what the learners would be able to do when they completed the lesson. Given an orientation program on work authorization for F-1 Thai students, participants will be able to:

1. Identify and describe the various tasks included in different kinds of work authorization.

2. Appropriately apply work authorization through role-play.

Participants must be able to identify and appropriately apply work authorization to 90 percent of all programs presented as verified by the post test.

Entry Behaviors Defined

Certain entry behaviors have been identified to have the same target population in sharing the same common background before starting the training program. It was identified as follows:

1. Participants in this training program must have good abilities in reading and writing English as a second language. Because the handouts, and exercises will be in English due to the terms in use by INS (Immigration & Naturalization Service).

2. They must have proficiency in verbal communication.

3. They must now attend school at NYIT.

Group and Sequence Objectives

Participants must be able to identify and appropriately apply work authorization to 90 percent of all programs presented as verified by the post-test. It was not necessary to regroup or resequence the objectives. They were already cleared and organized.

Learning Activities Specification

This orientation program on work authorization for F-1 Thai students who go to school at NYIT was a two-hour orientation program which provided several learning activities. A variety of instructional methods and media are used. First, an overview for the students so they can get a basic idea about the employment in the United States. This is followed by various kinds of work authorization and how to appropriately apply.

The designer wanted the students to learn the content by learning by doing so after she conducted the instruction, she applied role-play by providing information and detail for them to practice. A post test was the instrument to measure the knowledge that the students retained from the training program.

Learning activities matrix as shown in table 6 indicates the method and media for each learning activity prepared for this program.

Assessment System Specification

Since this was an orientation program on work authorization for F-1 Thai students who go to school at NYIT and were underinformed about work authorization, the designer agreed with Phillips (1983): " Do not pretest when it is meaningless. In teaching completely new material or providing information that participants do not have at the present time, pretest results may be meaningless. It would just show an absence of knowledge, skill, or ability." There was no pretest or entry skills test because it was something totally new to the students. The designer asked the students to write down what they wanted to know about work authorization since she gave them the questionnaire from the beginning. Then, from the data collection, she designed the instruction according to the background and the learner analysis. This let the instructor selects the instruction that was necessary for each group or individual.

The results of the post test were to determine the retention level of the material which was taught and its applicability when the students were asked to recall describe in the test.

Table 6

Learning Activities Matrix

Learning Activity	Instructional Method	Media
1	lecture/ oral-questioning techniques/ discussion	flipchart/ handouts/ exercise/ structure note-taking
2	lecture/ oral-questioning techniques	flipchart/ handouts/ exercise/ structure note-taking
3	lecture/ oral-questioning techniques/ brainstorming	flipchart/ handouts/ exercise/ structure note-taking
4	lecture/ oral-questioning techniques/ role-play	flipchart/ handouts/ exercise/ structure note-taking
5	lecture/ oral-questioning techniques	flipchart/ handout/ exercise/ structure note-taking
6	lecture/ oral-questioning technique	flipchart/ handout/ exercise/ structure note-taking

Evaluation System Specification

Formative and summative evaluations were used to evaluate the training program. With the data obtained from these tools, the designer would then revise the program where needed.

Formative

Three one-on-one and one small-group trials consisted of three students. It was conducted before delivering the final training program.

Summative

To measure the validity of the material was the purpose of the summative evaluation. Kirkpatrick (1987) described four parts of it: reaction, learning, behavior, and results. The designer planned to measure reaction, learning, and results from this project. Reaction would be measured through the use of post learning questionnaire. Learning and results would be measured through the use of post-test.

Learning Transfer System Specification

Broad (1988), suggested actions supporting transfer of training by organization/manager, trainee, and trainer adapted from support actions by managers/supervisors which were rated important by a majority of Human Resource Development (HRD) leader, and from support actions rated important by a majority of commanding officers who supervise graduates of the Navy's leadership and Management Education and Training (LMET) program.

Before Training

She will review instructional content and materials for accuracy and relevance, and involve trainees in the training needs analysis and design process, to gain acceptance for the program as relevant and important.

During Training

Emphasize benefits to trainees of applying new knowledge and skills to the job, help them to visualize themselves applying new skills effectively, to develop expectations to the job, and have trainees maintain an " ideas and applications ", notebook to record key concepts and applications to the job.

After Training

She will contact trainees by phone or personal visit to provide support and help with problems in transfering new skills to the job, and regularly send trainees additional readings on news items to support transfer of new skills. All of these activities must be performed by both the designer or trainer and trainees to help learning transfer system work and that is the successful of training and worthy return of investment for training.

Review and Selection of Existing Materials

Of the numerous literature surveyed for this project, the designer found the article that was closely related to the topic and to the target population as identified during the analysis. She selected: NAFSA - Adviser's Manual of Federal Regulations Affecting Foreign Students and Scholars 1989 Edition Edited by Eugene H. Smith and Gary Althen to be the best source.

Summary

The designer used a cluster analysis model (Dick & Carey, 1985) to conduct an instructional task analysis for this project. Major tasks and sub-tasks were identified by determining what F-1 Thai students need to know and perform to gain different kinds of work authorization and how to appropriately apply for their benefit and experience. Performance objectives were sequenced and grouped. Entry behaviors and learning activities were identified and collected to relevant content, instructional method, and media. Finally, a process for conducting test and evaluation were designed.

CHAPTER 4

DEVELOPMENT

Introduction

The development effort of this instructional module is to instruct the F-1 Thai students who go to school at NYIT, different kinds of work authorization and how to appropriately apply for work authorization for their benefit and experience. Gagne's nine instructional events were used in the development of this project. Each step in the development of this instructional goal is covered in detail in this chapter.

Learning Activity Development Scheme

The designer began to develop the ideas of this project once she got the questionnaires back from the students. She got the ideas from the feedback of the questionnaires that were sent out to the students. The development of materials for instruction began in March, 1990. She created an outline and content to be covered in each section of the instruction in this project. The materials and media were designated. The instruction was revised according to the conducting trials. Prior to conducting one-on-one trial and small group trial, the designer met with the foreigner student advisor at Old Westbury campus who is the subject matter expert to review the materials. Slight changes were recommended to organize each section, rather than the content itself. After conducting the one-on-one trial and small group trial, she got the feedback from the students that was very useful. From feedback, the content was simplified and enhanced. All materials were ready for the final training program. Table 7 shows the Instructional development.

Learning Activity Development

The instruction developed in this project was based on Gagne (1985), nine instructional events are as follows:

1. Gaining attention
2. Informing learners of the objectives
3. Stimulating recall of prior learning
4. Presenting the stimulus
5. Providing learning guidance
6. Eliciting performance
7. Providing feedback
8. Assessing performance
9. Enhancing retention and transfer

1. Gaining attention. First of all, the designer give an overview on work authorization that is the privilege for the foreign students to gain their attention. That is followed by different kinds of work authorization and how to apply appropriately. Lecture, oral questioning techniques, role-play, and demonstration are be used throughout the training program.

Table 7

Instructional Development Table

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1. Meet with the students and foreign student advisor to assess needs for project.

1.1 Identify specific needs for training.

1.2 Prepare and conduct needs analysis of target population, assess results.

2. Develop project proposal defining delivery methods, time frames, and population.

2.1 Results of needs analysis.

2.2 Proposed training.

3. Develop project.

3.1 Research materials relating to the project, survey libraries, interview subject-matter experts, review work related materials, and other sources.

3.2 Develop outline of topics to be covered in project.

3.3 Write procedures.

3.4 Prepare materials.

4. Set up training session.

4.1 Reserve the classroom.

4.2 Schedule the facilities, snack and refreshment.

5. Summarize and analyze TRAINER'S COURSE EVALUATION.

5.1 Conduct the evaluation.

5.2 Assess the results of course evaluation.

6. Prepare final report on results.

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2. Informing learners of the objectives. Each section of the training program tells the students what they will be able to do after they complete the program.

3. Stimulating recall of prior learning. Brainstorming is used with the students on the terms of work authorization to let them get familiar with, that helps them to use their prior knowledge to understand work authorization in the United States better.

4. Presenting the stimulus. Role-play stimulates the students to be alert all the time. It is like being in the real situation.

5. Providing learning guidance. The students are provided with step by step instruction on work authorization.

6. Eliciting performance. The students are required to answer and illustrate on how to apply each kind of work authorization.

7. Providing feedback. The students receive positive and immediate feedback for correctly answered questions and procedure for applying on different kinds of work authorization.

8. Assessing performance. An interactive post test is designed to test and demonstrate what the students have learned.

9. Enhancing retention and transfer. Handouts are distributed to the students as a reference source. Then they

can discuss their situation in detail with the foreign student advisor after that.

Learning Activity Review

A review of the instructional materials was completed by the foreign student advisor as the subject matter expert and by the instructor to ensure that everything is covered in the content. The student handouts were also reviewed to ensure that all parts of the instruction were present and responsive to the design of the project. She had some of her friends, who have good proficiency in English, help her in checking her instruction before she delivered it to ensure the accuracy of the materials.

Materials for Evaluating Produced

The instruction was first given on a one-on-one trial and small group trial and the feedback was obtained on how the students interacted with the program. The instruction was then produced according to the feedback obtained from the previous delivery instruction. The instruction was prepared to present to a group of five students. Five handouts and the instruction were prepared for the delivery.

Summary

After the instructional module was developed through the learning activity development scheme, learning activity development, learning activity review and materials for evaluation produced, the instructional module was tested to the initial group: one-on-one and small group trial.

CHAPTER 5

IMPLEMENTATION

Introduction

The instructional process has traditionally involved instructor, learners, and text books. And, it was the instructor's responsibility to "teach" the content from the text to the learners by getting content from the text into the heads of learners in such a way that they could retrieve the information for a test.

Finally, the implementation of this project came true. All the steps had been taken and materialized. Everything has completed and ready to go. The instruction was delivered.

Materials for Implementation Reproduced

Revisions were made from feedback gathered during formative evaluation from one-on-one and small-group trial. Five copies of the instructional materials were prepared for implementation.

Instructional Delivery

The program was first implemented on April 28, 1990. It was two consecutive hours of instruction, break, and program evaluation. There were five students in this class and the designer delivered the instruction. The training facilities had been provided and all the equipment had been reserved. Due to the number of the students available for the program, the instructor did not arrange the seats in any form because she wanted the students to feel free and familiar with each other in the group. A chalk-board was in the front of the room and a flipchart easel was on the left hand side of the chalk-board.

Every student was in class before the scheduled time. Refreshments and snacks were available to all participants by self-service. The instruction was delivered. Activities were conducted and feedback obtained. The students were eager to learn and actively participated throughout the program because it was a topic that they needed to know and were interested in. At the end of the program the students suggested that the designer set up this kind of program for Thai students in the future. They felt that it was a great idea to help the students to get information and apply for work authorization for their benefit and experience. Then they can bring back their experience to develop and apply in their country.

Data Collection

Post test activity was conducted in class after the instruction. A program assessment questionnaire which asked about their reactions to the program's content, instructor effectiveness, and materials were also distributed. Through this program students were tested on their retention of different kinds of work authorization and how to appropriately apply it. From their feedback, immediate response was given in class. Consideration was made for revisions of future program from the data collected through the assessment tools.

Summary

There were five students in this program. Posttest and program assessment questionnaire were distributed to test retention and program effectiveness.

CHAPTER 6

EVALUATION

Introduction

According to Phillips (1987), evaluation is undertaken for several purposes. Generally they fall into two categories: (1) to improve the HRD process, or (2) to decide whether or not to continue it. The following list presents in more detail each specific reason:

- To determine whether a program is accomplishing its objectives.
- To identify the strengths and weakness in the HRD process.
- To determine the cost/benefit ratio of an HRD program.
- To decide who should participate in future programs.
- To identify which participants benefited the most or the least from the program.
- To reinforce major points made to the participant.
- To gather data to assist in marketing future programs.
- To determine if the program was appropriate.

The evaluation of this program is divided into formative and summative phase. Feedback is obtained and revisions are made after the conducting of various trials. A more complete is the result of the program.

Formative Evaluation

Gagne (1985), divided the process of the formative evaluation into three phases. One-on-One, small-group, and pilot test.

One-on-One Trial

Three students were chosen to be the representative for the target population for one-on-one trial. The instruction was conducted, one student at a time. From the delivery of the program to each student, revisions were made prior to implementing. One of them doesn't have any work experience before, the other one was working in the advertising company before attending school at NYIT, the last one worked as a teacher before coming to further her study here. The program was two hours from 9:00-11:00 am. All materials were used for the first time and the instruction was delivered as designated. There is no entry behavior skills or pretest in this project since all the information is new for them. The instruction was delivered utilizing the handouts as reference. Six exercises were given to test the student retention and application of concepts taught during each section. A post test was given at the end of the program. a program assessment questionnaire was given to the students as an evaluation tool to measure the student reaction to the program.

Feedback received from the students, changes were made to the program as follows:

1. Students considered two hours were enough for them to get the information from the program. And they would like to have the instruction delivered from step by step more than putting some similar steps together, because they didn't want to get confused. So the designer considered these ideas. She divided instruction into six sections and gave her instruction from step-to-step for the next trial. The content and the information are all the same just to put the instruction into six sections for six different kinds of work authorization.

2. Field trip or being in the real situation was suggested by this trial. The revisions made to the program are referenced in Appendix G.

Small-Group Trial

A small-group trial consisted of three students, one male and two female. One worked for the government, the other one was a secretary, and the last one worked for the advertising company before coming here. The instruction was conducted according to the learning activities. After each section, the students had to finish the exercises. Post test and the program assessment questionnaire were given to the students.

This group of trial suggested that role-play and field trip might be good for the program, because being in the real situation can help learning happend. This was the same feedback that the designer got from the previous trial. The designer decided to use both role-play and field trip to the

International student office for the revision.The revision is referenced in Appendix G.

Field trial

At this time the designer was unable to conduct the field trial because of the limited target population.

Summative Evaluation

Kirkpatrick (1987), suggested four levels of evaluation for measuring a program's overall effectiveness. These levels are: reaction, learning, behavior, and results.

Reaction

Results from the program assessment questionnaire distributed to the trial groups indicated the learner's feeling about the program whether the program has enhanced their knowledge and application in different kinds of work authorization.

The questionnaire distributed at the one-on-one trial produced the following data:

1. All these students found that section 1, the overview for the introduction was somewhat valuable. All three of them considered that on-campus employment with definition, qualification, procedure to apply for on-campus employment and exercises were very valuable.

2. Section 2, off-campus practical training or curricular practical training, all three of them considered it to be very valuable.

3. Section 3, off-campus practical training during annual vacation, all three of them rated this section very

valuable.

4. Section 4, off-campus post-completion practical training, was rated very valuable.

5. Section 5, work authorization financial hardship, one student rated it very valuable, the other two rated it somewhat valuable.

6. Section 6, work authorization after change to different visa classification, two of them rated it very valuable, one rated it somewhat valuable.

7. All students considered the instructor of the program to be very effective in all areas of the delivery of the program.

8. All three students indicated that the program had met their expectations.

9. All three students considered the post test to be very valuable.

10. All three students considered that the program was very helpful to them because they never known this information before and they considered that this kind of program should be conducted to all new students who attend school at NYIT.

11. All three students would recommend this program to their friends because they considered it very helpful.

12. Since at the beginning of the introduction, the instructor explained to them that she wanted to provide them with better audio-visual aid. But due to the lack of budget she couldn't provide them in this area.

1. They suggested that if the instructor can have some media to help her it would be more interesting. Video and film were suggested to the instructor.

2. In addition, they suggested that there should be some space for comments in the program assessment questionnaire.

3. They would like to have the instruction to be in step by step more than to put some similar step together, because they got confused by that.

4. Field trip or being in the real situation can help learning happened better.

Actual quantitative data on questionnaire results for the one-on-one appear in Appendix M.

The same questionnaire was distributed to the small-group trial. Results from the students who participated in this trial are described as follow;

1. Two out of three students considered section 1, overview and on-campus employment very valuable, one student found it to be somewhat valuable.

2. All three students considered off-campus practical training or curricular practical training very valuable.

3. All three students considered off-campus practical training during annual vacation to be very valuable.

4. All three students rated off-campus post-completion practical training to be very valuable.

5. Two out of three students considered work authorization" unforeseen financial hardship " to be very valuable, one student found it somewhat valuable.

6. All three students considered work authorization " after change to different visa classification " to be very valuable.

7. All three students considered the instructor of the program to be very effective in all areas of the delivery of the program.

8. All students indicated that the program had met their expectations.

9. All students considered post test to be very valuable.

10. All students considered that the program is very helpful for them because it is the new information for them. And they would like to work here to gain some experience before going home.

' 12. They suggested role-play and field trip to be used in this program. When asked to suggest enhancement to this program, these students suggested that all of them should rotate to participate in role-play. Actual results of the small-group trial are reflected in quantitative form in Appendix N.

The same questionnaire was distributed to the implementation group. The description for the answers from the five students who participated in the program is as follows:

1. Four out of five students considered section 1, overview and on-campus employment very valuable, one student found it to be somewhat valuable.

2. All five students considered off-campus practical training or curricular practical training to be very valuable.

3. All five students considered off-campus practical training during annual vacation to be very valuable.

4. All five students rated off-campus post-completion practical training to be very valuable.

5. Three out of five students considered section 5, work authorization unforeseen financial hardship to be very valuable, two students found it to be somewhat valuable.

6. All five students considered work authorization after change to different visa classification to be very valuable.

7. All students considered the instructor of the program to be very effective in all areas of the delivery of the program.

8. All students indicated that the program had met their expectations.

9. All students considered post test to be very valuable.

10. All five students rated the program is very helpful to them because working here to gain some experience would

be the guide line so they can decide what they want to do or select for their career in the future.

11. All students would recommend this program to their friends because they considered it very helpful.

12. When asked to suggest enhancement to this program, three students suggested that they should be allowed to participate in role-play by rotation, and the training program should extend to four hours. Actual results of the implementation group are reflected in quantitative form in Appendix O.

Leraning

A post test and six exercises were distributed to this group of students. Immediate reinforcement was given to all responses in which the students had failed. The learner analysis reflected what the students needed to know in the program.

The designer expected the participants to be able to identify and appropriately apply work authorization to 90 percent of all training program presented as verified by the post test. The six exercises provided during the program measured student retention and application of concepts after each section of the program taught. Reinforcement of concepts immediately followed each exercises. One of the students from one-on-one trial had a perfect score on each of the six exercises. And one of the student from the small-group trial had a perfect score on each of the six exercises. Two out of five students from implementation group had a perfect score on each of the six exercises. All three students attending one-on-one trial surpassed the 90 percent , as well as the student from small-group trial and implementation group. All students surpassed the 90 percent score established as the criterion for the program objective. Actual quantitative results of all tests given to all trials are reflected in table 8.

Table 8

Student Performance Per Test score

A.One-on-One ------------ Student	22 Exercise Test items	%	10 Post test items	%
1	20	90	9	90
2	22	100	9	90
3	21	95	10	100
		----		----
Mean		95 %		93 %

B. Small-Group -------------- Student	22 Exercise Test items	%	10 Post test items	5
4	22	100	10	100
5	20	90	10	100
6	20	90	9	90
		-----		-----
Mean		93 %		96 %

C. Implementation -------------- Student	22 Exercise Test items	%	10 Post test items	%
7	21	95	10	100
8	20	90	9	90
9	22	100	9	90
10	22	100	9	90
11	21	95	10	100
		----		-----
Mean		96 %		94 %

Behavior

Kirkpatrick states that the appraisal of behavior should be made by the trainee, the trainer's supervisor, the trainee's subordinates, or the trainee's peers. In this special project the designer was unable to measure if the change of behavior occured. Since the students haven't applied for any kind of work authorization because they want to get the school work over before they want to apply for it. The designer will keep in touch with the students and the foreign student advisor to check if this group of students can appropriately apply for different kinds of work authorization. A behavior evaluation was not completed at this time.

Results

The impact of training is ideally measured by results if the training is effective. The behavior change should be a benefit to the school. Results can be measured from the data records on the complaints and return documents. There were no complaints from the students, foreign student advisor, and the NYIT international student office at Old Westbury. There were no returned document from the INS to the school. This should be good evidence for the effective of the staff of the school, readiness of the personel and provided information. Hopefully, this will work out for NYIT.

Learning Transfer

Learning that happens in a training environment reflects the achievement of the instructional objectives. But it doesn't mean that the training ended in the classroom only. The enhancement of knowledge, recognition, and application of what they have learned to the real situation is the real outcome of the learning transfer.

In this training program, the designer had the students involved in the program by getting information from the learner analysis before training to gain their attention and acceptance. During training, she had the students record the key concepts and application in the provided structure note-taking. And after training, she will contact the students by phone or personal visit to provide support and help them with problems in transfering new skills and regularly send the students additional readings or news items.

Follow-up of this training program can be measured from the record at International student office, Old Westbury campus to see how successful this training program actually was.

Summary

One-on-one trial, small-group trial, and implementation group were conducted. All students from those group interested in, participated, and did well in class. Six exercises, and post test were conducted to measure their retention, enhancement in learning. A program assessment questionnaire was distributed to gain reaction to the program. Behaviors and results were not measured at this time. All of the students surpassed 90 percent of the program presented as verified by post test.

CHAPTER 7

SUMMARY AND RECOMMENDATIONS

Introduction

This chapter provides a summary of instructional project which explains what actually occured in five steps of the instructional system design. Conclusion with recommendations have been made to enhance the other project.

Methods and Procedures Used

This project based on the ISD model which in each phase was consequently summarized as follows:

Analysis

The designer set the training program according to data analyzed from the learner analysis and discussion with foreign student advisor who supposed to be the subject matter expert. This project would serve the training need of the students as a guide line to recognize and appropriately apply for different kinds of work authorization.

Design

Revisions were updated and defined by using the cluster model of Dick & Carey. Entry behaviors and instructional objectives were defined. The program was outlined. Learning activity qualification, assessment system, and evaluation system were also defined. Exercises and post test to measure the retention of the knowledge during and after the program were developed. Selection of books, journals, and articles were designated from the literature review.

Development

A variety of methods and materials were developed for this program. Lecture, discussion, structure note-taking, brainstorming, oral-questioning technique, role-play, exercises, flipchart, printed materials, and handouts were selected to be used.

Implementation

One-on-one trial and small-group trial were conducted. From one-on-one trial, revisions were made in putting each step of work authorization in each section instead of putting some similar steps together. Small-group trial suggested role-play and field trip. Implementation was conducted. Post test and program assessment questionnaire were used to measure the retention of the knowledge learned from the program.

Evaluation

Both formative and summative evaluation were conducted. From formative evaluation, changes were made according to the students feedback to make it more easier to understand, not too complicated.

In summative evaluation, two levels were measured. They are reaction of the students to the program and the learning that took place in the program. From post test, a 93 percent, 96 percent, and 94 percent were scored by the students in one-on-one trial, small-group trial, and implementation sequently.

Conclusions

This training program gives new information to a chosen target population. An orientation program on work authorization for F-1 Thai students can be guide line for training other groups of F-1 students. A training program is one of the best ways to educate people.

Recommendations

1. The designer would propose that this training program be extended to four hours, two in the morning and two in the afternoon. The first two hours would be the knowledge and application to different kinds of work authorization for F-1 students. The second part would be meet with guest speaker who has experienced in work authorization to meet and answer their questions and what they want to know in work authorization. This method can give us feedback on how effective the training program is and at the same time can check the retention of the student.

2. The designer would have the film and video presented to gain their attention and acceptance.

3. It would look more professional with well-prepared colored slides.

4. Seeing is believing. If it possible, field trip to Immigration & Naturalization Service would be conducted including brief presentation from that organization.

5. A three-month follow-up program for the students who attend the training program should be conducted. The designer would request the International student office to

keep record on student application for work authorization to see how many return document comes back to the office. And how many students have to come back to the office again because of the missing document.

Concluding Statement

A long journey had come to its end. Achievement in training is a reward in itself. The designer had fulfilled herself in applying what she had learned in this project. The ISD model from analysis, design, development, implementation, and evaluation had been applied by her throughout this project. Learning by doing is what she learned from this project.

APPENDIX A

NUMBER OF FOREIGN STUDENT IN USA

HIGHLIGHTS OF OPEN DOORS: 1988/89

Survey Totals

	1987/88	1988/89	% Change
Annual Census of Foreign Students	356,187	366,354	2.9
Intensive English Language Programs	23,965	29,747	24.1

Part I: The Annual Census of Foreign Students in the United States

Foreign Students by World Region of Origin (Chapter 2)

	1987/88		1988/89		
World Region	%	Number	%	Number	% Change
Asia	50.7	180,540	52.2	191,430	6.0
Latin America	12.5	44,550	12.3	45,030	1.1
Europe	10.9	38,820	11.7	42,770	10.2
Middle East	12.2	43,630	11.0	40,200	-7.9
Africa	8.0	28,450	7.2	26,430	-7.1
North America	4.6	16,360	4.6	16,730	2.3
Oceania	1.0	3,620	1.0	3,610	-0.3

Foreign Students by Field of Study (Chapter 3)

	1987/88		1988/89		
Field of Study	%	Number	%	Number	% Change
Engineering	20.7	73,880	19.8	72,710	-1.6
Business & Managmt.	18.8	66,990	18.9	69,320	3.5
Math & Computer Sci.	9.9	35,400	9.6	35,260	-0.4
Physical & Life Scies	8.3	29,250	8.5	31,320	7.1
Social Sciences	7.7	27,650	7.7	28,300	2.4
Fine & Applied Arts	4.5	15,860	4.6	16,740	5.5
Health Sciences	3.9	13,910	4.2	15,230	9.5
Humanities	4.0	14,250	3.8	14,050	-1.4
Education	3.1	11,140	3.1	11,210	0.6
Agriculture	2.3	7,930	2.3	8,370	5.5

Foreign Students by Primary Source of Funds (Chapter 4)

	1987/88		1988/89		
Source of Funds	%	Number	%	Number	% Change
Personal & Family	64.0	228,030	62.6	229,430	0.6
U.S. College/University	17.0	60,420	17.6	64,410	6.6
Home Govmt./Universty.	8.6	30,720	7.8	28,360	-7.7
U.S. Private Sponsor	2.9	9,840	3.0	11,140	13.2
U.S. Government	2.1	7,570	2.4	8,660	14.4
Foreign Privt. Sponsor	2.4	8,620	2.3	8,500	-1.4
Current Employment	1.5	5,380	2.0	7,300	35.7
International Organztn.	0.7	2,640	0.8	2,940	11.4*
Other	0.8	2,970	1.5	5,610	88.9

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*Information on students supported by International Organizations, both for 1987/83 and 1988/89, was made available in 1988/89 for the first time.

Leading Countries or Other Places of Origin (Chapter 2)

	1987/88		1988/89		
Locality	%	Number	%	Number	% Change
China	7.1	25,170	7.9	29,040	15.4
Taiwan	7.5	26,660	7.9	28,760	7.9
Japan	5.1	18,050	6.6	24,000	33.0
India	5.9	21,010	6.4	23,350	11.1
Korea, Republic of	5.8	20,520	5.6	20,610	0.4
Malaysia	5.5	19,480	4.4	16,170	-17.0
Canada	4.4	15,690	4.4	16,030	2.2
Hong Kong	3.0	10,650	2.9	10,560	-0.8
Iran	2.9	10,420	2.4	8,950	-14.1
Indonesia	2.5	9,010	2.4	8,720	-3.2

Foreign Students by Academic Level (Chapter 3)

	1987/88		1988/89		
Academic Level	%	Number	%	Number	% Change
Graduate	43.9	156,190	45.2	165,380	5.9
Bachelor's	38.5	137,280	36.0	131,900	-3.9
Associate	11.1	39,380	11.1	40,570	3.0
Intensive Engl. Lang.[1]	3.4	11,990	4.0	14,810	23.5
Practical Training	1.3	4,800	1.9	7,020	46.3
Nondegree	1.8	6,550	1.8	6,670	1.8

---

[1] Only IELP students reported in the Census are included in these figures.

States With the Most Foreign Students (Chapter 5)

	1987/88		1988/89		
State	%	Number	%	Number	% Change
California	13.8	49,197	13.5	49,291	0.2
New York	9.7	34,693	10.3	37,802	9.0
Texas	6.7	23,714	6.3	23,240	-2.0
Massachusetts	5.3	18,946	5.4	19,808	4.5
Florida	5.1	18,271	5.0	18,487	1.2
Illinois	4.4	15,619	4.3	15,780	1.0
Pennsylvania	3.8	13,460	4.0	14,668	9.0
Ohio	3.7	13,142	3.6	13,289	1.1
Michigan	3.4	12,171	3.5	12,857	5.6
District of Columbia	2.6	9,298	2.5	9,212	-0.9

Institutions With the Most Foreign Students (Chapter 8)

Institution	1987/88	1988/89	% Change
Miami-Dade Community College	5,148	5,080	-1.3
University of Southern California	3,767	3,486	-7.5
University of Texas, Austin	3,135	3,385	8.0
Boston University	2,641	2,940	11.3
University of Wisconsin-Madison	2,825	2,919	3.3
University of California, Los Angeles	2,765	2,859	3.4
Ohio State University, Main Campus	2,756	2,790	1.2
Columbia University	2,474	2,673	8.0*
University of Pennsylvania	2,255	2,654	17.7
University of Illinois, Urbana	2,446	2,569	5.0

* Figures for Columbia University no longer include Teachers and Barnard Colleges.

Leading Places of Origin of IELP Students (Part III)

Locality	1987/88		1988/89		
	%	Number	%	Number	% Change
Japan	26.2	6,289	31.8	9,454	50.3
Mexico	4.1	992	6.2	1,842	85.7
China	7.4	1,781	5.7	1,695	-4.8
Korea, Rep. of	4.6	1,114	4.6	1,371	23.1
Thailand	2.8	682	2.9	856	25.5
Taiwan	2.7	640	2.9	850	32.8
Colombia	3.3	800	2.9	848	6.0
Indonesia	3.0	727	2.5	744	2.3
Saudi Arabia	3.5	835	2.4	703	-15.8
Vietnam	0.9	221	1.9	569	157.5

World Region and Subregion of Origin of Foreign Students Within Academic Level (Chapter 9)

World Region/ Subregion	Undergraduate	Graduate	Other
AFRICA	8.7%	6.4%	5.1%
North Africa	1.0	1.8	1.6
Sub Saharan Africa	7.7	4.6	3.5
ASIA	41.6	62.7	55.6
East Asia	19.5	41.9	42.1
South & Central Asia	7.0	13.0	5.0
Southeast Asia	15.1	7.8	8.5
EUROPE	11.7	11.2	15.7
Eastern Europe	0.6	0.7	1.0
Western Europe	11.1	10.5	14.7
LATIN AMERICA	17.4	7.1	9.8
Caribbean	5.5	1.0	1.1
Central America	6.2	2.1	3.1
South America	5.7	4.0	5.6
MIDDLE EAST	13.6	7.9	10.9
NORTH AMERICA	5.8	3.9	2.0
OCEANIA	1.2	0.8	0.9

Host Region of U.S. Study Abroad Students (Part IV)

Host Region	% of Study Abroad Students	
	1985/86	1987/88
Africa	1.1	1.2
Asia	5.4	6.1
Europe	79.6	75.4
Latin America	7.0	9.2
Middle East	4.0	4.7
North America	0.9	1.4
Oceania	0.9	1.2
Multiple Regions	1.0	0.8

Leading Host Countries of U.S. Study Abroad Students (Part IV)

Host Country	% of Study Abroad Students	
	1985/86	1987/88
United Kingdom	29.3	26.5
France	13.7	12.0
Spain	8.8	7.9
Italy	7.8	7.7
Mexico	4.2	5.3
Germany, F.R.	6.1	5.0
Israel	4.0	3.5
Austria	3.9	3.1
Japan	2.5	2.2
China	1.7	2.1

APPENDIX B

NUMBER OF STUDENT AT NYIT

ANNUAL CENSUS OF FOREIGN STUDENTS

1989/90.........

CENSUS CONTACT

University: NEW YORK INSTITUTE OF TECHNOLOGY CAMPUSES

Contact Name: TENG, CECILA

Title: DIRECTOR OF INTERNATIONAL EDUCATION

Address: BUILDING 66, ROOM # 320 CARLTON AVENUE
City: CENTRAL ISLIP
State: NY
Zip: 11731
Telephone: (516)348 - 3052/ 3077

BASIC INSTITUTIONAL DATA

Total School Enrollment: ☐

Student Body: 3

1 Men
2 Women
3 Coed
4 Coordinate
8 No data on file

Calendar: 1

1 Semester
2 Quarter
3 Trimester
4 Others

Highest Offering: 06

03 2 or 3yr programs
04 4 or 5 yr programs
05 professional
06 master's
07 beyond master's no doctrate
08 doctrate
09 others

A. TOTAL FOREIGN STUDENTS

1989/90

	1989/'90	UG	GRAD	OTHER	TOTAL
Non -Immigrants Only	1197	481	559	---	1040

B. GENDER

1989/90

	1988/89	UG	GRAD	OTHER	TOTAL
Male		368	398		766
Female		113	161		274

C. MARITAL STATUS

Single					
Married					

D. VISA TYPE / REFUGEE

1989/90

	1989/90	UG	GRAD	OTHER	TOTAL
FVisa	1065	481	559	-	1040
JVisa					
MVisa					
Other	132	-	-	-	-
Refugee					

E. PRIMARY SOURCE OF FUNDS

		1989/90			
	1988/89	UG	Grad	Other	Total
Personal and family					
U S College University					
Home Government					
U S Government					
Private Sponsor(U S)					
Private (foreign)Sponsor					
International Organization					
Current Employment					
Others					

F. ENROLLMENT STATUS

		19			
	19	UG	Grad	Other	Total
Full Time Students					
Part Time Students					

G. ACADEMIC LEVEL

	1988/89	1989/90
ASSOCIATE		

BACHELORS

	1988/89	1989/90
Freshman		
Sophomore		
Junior		
Senior		
Undergraduate	[illegible]	489

GRADUATE

	1988/89	1989/90
Master's	[illegible]	537
Doctrate		
Professional		

OTHER

	1988/89	1989/90
Practical Training	[illegible]	171
Non Degree		

H. FIELD OF STUDY

			1989/90			
		1988/89	UG	Grad	Other	Total
01	Agribusiness and Agricultural Production					
02	Agricultural Sciences					
03	Renewable Natural Resources					
04	Architecture and Environmental design	51	46	-		46
05	Area and Ethnic Studies					
06	Business and Management	181	130	125		255
07	Business and Office					
08	Marketing and Distribution					
09	Communications	100	31	91		122
10	Communication Technology					
11	Computer and Information Sc.	372	63	313		376
12	Consumer, Personal and Misc. Services					
13	Education					
14	Engineering	97	132			132
15	Engineering and Related Tech.	18				
16	Foreign Languages					
17	Allied Health	11				
18	Health Sciences	5	1			1
19	Home Economics					
20	Vocational Home Economics					

			1989/90			
		1988/89	UG	Grad	Other	Total
21	Industrial Arts					
22	Law					
23	Letters					
24	Liberal / General Studies	10	12	-		12
25	Library and Archival Sciences					
26	Life Sciences	5	16			16
27	Mathematics					
28	Military Sciences					
29	Military Technologies					
30	Multi/Interdisciplinary Studies					
31	Parks and Recreation					
32	Basic Skills					
33	Citizenship / Civic Activities					
34	Health-Related Activities					
35	Interpersonal Skills					
36	Leisure and Recreational Activity					
37	Personal Awareness					
38	Philosophy and Religion					
39	Theology					
40	Physical Sciences	6	1	-		1
41	Science Technologies					
42	Psychology	2	7	4		11

			1989/90			
		1988/89	UG	Grad	Other	Total
43	Protective Sciences					
44	Public Affairs					
45	Social Sciences	2	1	26		27
46	Construction Trades					
47	Mechanics and Repairs					
48	Precision Production					
49	Transportation and Material Moving					
50	Visual and Performing Arts					
60	Intensive English Language		15	-		15
90	Undeclared	1	26	-		26

I COUNTRIES

			1989/90			
		1988/89	UG	Grad	Other	Total
2205	Afganistan					
1310	Algeria					
1210	Angola		1	-		1
4151	Antigua		2	-		2
4305	Argentina	4				
6110	Australia		3	-		3
3206	Austria	4				
4105	Bahamas	1	2	-		2
2405	Bahrain					
2210	Bangladesh	5	6	-		6
4110	Barbados	2				
3210	Belgium					
4210	Belize					
5110	Bermuda	2	1	-		1
4310	Bolivia		1	-		1
1410	Botswana					
4315	Brazil	6	2	2		4

			1989/90			
		1988/89	UG	Grad	Other	Total
2310	Burma		2	3		5
2320	Cambodia					
1220	Cameroon		-	2		2
5120	Canada	9	4	2		6
1505	Cape Verde					
1240	Chad					
4320	Chile					
2110	P.R.Of China	60	13	74		87
4325	Colombia	4	3	-		3
4230	Costa Rica					
4120	Cuba		-	1		1
2410	Cyprus	35	34	4		38
3130	Czechoslovakia					
3213	Denmark					
4125	Dominican Rep.	3				
4330	Ecuador					
1330	Egypt	4	2	-		2
4240	El Salvador		-	1		1
1125	Ethiopia		1	1		2
6215	Fiji					
3220	Finland	1	1	-		1
3223	France	4	6	-		6
6220	French Polynesia					
1515	Gambia					
3225	Fed.Rep. Germany					
1520	Ghana					
3235	Greece	25	20	7		27
4192	Granada	3	1	1		2
4250	Guatemala					
4345	Guyana	2	4	1		5
4135	Haiti	8	6	1		7
4260	Honduras		1	-		1
2130	Hong Kong	21	6	10		16
3150	Hungary		1			1
3243	Icland					
2220	India	101	33	129		162
2315	Indonesia	12	10	4		14
2415	Iran	18	8	2		10
2420	Iraq					
3246	Ireland	1				
2425	Israel	83	63	10		73
3250	Italy	2	1	-		1
1535	Ivory Coast	1				
4140	Jamaica	66	59	11		70
2140	Japan	12	9	3		12

		1988/89	1989/90			
			UG	Grad	Other	Total
2430	Jordan	7	6	2		8
1130	Kenya	2	1	-		1
2160	Rep. Of Korea	52	21	31		52
2435	Kuwait		3			3
2325	Laos					
2440	Lebanon	5	3			3
1420	Lesotho					
1540	Liberia		1	1		2
1346	Libya					
3256	Luxembourg					
2170	Macao					
1135	Madagascar					
1140	Malawi					
2330	Malaysia	10	8	4		12
1545	Mali	1				
1145	Mauritius					
4270	Mexico	3	1			1
1350	Morocco	1	6			6
2230	Nepal		1			1
3266	Netherlands	3	2			2
4170	Netherland Antille					
6120	New Zealand					
4280	Nicaragua	1	1			1
1560	Nigeria	18	1	5		6
3270	Norway					
2445	Oman					
6260	Pacific's Trust Terr					
2235	Pakistan	31	26	7		33
4290	Panama	1				
4350	Paraguay					
4355	Peru	2	2			2
2335	Philippines	15	6	2		8
3160	Poland	1	3	1		4
3273	Portugal	1	1			1
2450	Qatar					
3170	Romania	3		1		1
2455	Saudi Arabia	2	2	1		3
1570	Senegal		1			1

		1988/89	1989/90			
			UG	Grad	Other	Total
1370	Sudan					
4360	Suriname					
1450	Swaziland					
3283	Sweden	1				
3286	Switzerland					
2460	Syria	4	4			4
2120	Taiwan	214	20	181		201
1180	Tanzania					
2350	Thailand	35	9	38		47
1580	Togo					
4180	Trinidad & Tobago	7		1		1
1380	Tunisia					
2485	Turkey	13	9	7		16
1185	Uganda					
3180	U.S.S.R					
2470	United Arab Emirates					
3290	United Kingdom	6	2	1		3
4365	Uruguay					
4370	Venezuela	5	2			2
2360	Vietnam					
6280	Western Samoa					
2485	Yemen Arab Rep.	1		1		1
3190	Yugoslavia	3	5	2		7
1290	Zaire		1			1
1190	Zambia					
1160	Zimbabwe					

ADDITIONAL COUNTRIES

Bulgaria		1	2		3
Namibia		1	1		2
St. Kitts		1			1
Turks Caicos Island		1			1
West Indies		5			5
Trst. Tr. Pacf.		10			10

APPENDIX C

LEARNER ANALYSIS QUESTIONNAIRE

Learners Analysis Questionnaire

This questionnaire is in the process of developing the program to enhance students in understanding work authorization. Please help us to assess these questions. Your answers to this questionnaire will help us to develop the program to enhance the students in understanding work authorization better. Thank you.

1. Sex
   - Male
   - female
2. How long have you been working ?
   - 0 No experience at all
   - 1 - 2 years
   - 3 - 4 years
   - 5 - more years
3. Please state your profession

   ____

4. What is your highest level of education completed?

   a. High school

   b. Technical school

   c. Bachelor's in ________________

   d. Master's in __________________

5. How long have you been in the USA ? Please state

   ____

6. Have you ever had any experience working in the USA before ?
   - No.
   - Yes. Please indicate ___________________________

   ____

7. Have you ever met with any NYIT's foreign student advisor or any one about your ability benefit in work authorization before ?

   - No.

   - If yes, please indicate ______________________

   ____

8. Have you ever applied for the practical training before ?

   - No.

   - If yes, please indicate ______________________

   ____

9. Are you interested in gaining experience by applying for any kind of work authorization ?

   - Yes.

   - No.

10. Do you know anything about work authorization ?

    - No.

    - If yes, please indicate ______________________

    ____

11. If there is an orientation program on work authorization for F-1 Thai students, are you willing to join ?

    - Yes.

    - No.

12. Please set the priority for these topics that you need to know most in sequence.

    a. on-campus employment

    b. off-campus practical training or curricular practical training

    c. off-campus practical training during annual vacation

    d. off-campus post-completion practical training

    e. work authorization unforeseen financial hardship

    f. work authorization after change to different visa classification

13. Please state any specific topic that you need to know in work authorization.

    ____

    ____

    ____

    ____

APPENDIX D

LEARNER ANALYSIS QUESTIONNAIRE RESULT

ORIENTATION PROGRAM FOR F-1 THAI STUDENTS

WORK AUTHORIZATION

LEARNER ANALYSIS QUESTIONNAIRE RESULT

Learners Analysis Questionnaire

This questionnaire is in the process of developing the program to enhance students in understanding work authorization. Please help us to assess these questions. Your answers to this questionnaire will help us to develop the program to enhance the students in understanding work authorization better. Thank you.

1. Sex

- Male	2
- female	9

2. How long have you been working ?

- 0 No experience at all	1
- 1 - 2 years	2
- 3 - 4 years	7
- 5 - more years	1

3. Please state your profession

Student	1
Civil service	1
Secretary	1
Salesman	1
Newspaper company	1
Teacher	2
Advertising company	4

4. What is your highest level of education completed?

   a. High school

   b. Technical school

   c. Bachelor's in

c. Bachelor's in	Education	1
	Business	1
	Statistics	1
	Fine Arts	1
	Political Sciences	1
	Linguistics	1
	Communication Arts	5

   d. Master's in

5. How long have you been in the USA ? Please state

   1-2 years 11

6. Have you ever had any experience working in the USA before ?

   - No. 11

   - Yes. Please indicate ______________________________

   ____

7. Have you ever met with any NYIT's foreign student advisor or any one about your ability benefit in work authorization before ?

   - No. 11

   - If yes, please indicate __________________________

   ____

8. Have you ever applied for the practical training before ?

- No. 11

- If yes, please indicate ______________________

9. Are you interested in gaining experience by applying for any kind of work authorization ?

- Yes. 11

- No.

10. Do you know anything about work authorization ?

- No. 11

- If yes, please indicate ______________________

____

11. If there is an orientation program on work authorization for F-1 Thai students, are you willing to join ?

- Yes. 11

- No.

12. Please set the priority for these topics that you need to know most in sequence. (From 1-6)

a. on-campus employment 4

b. off-campus practical training or curricular practical training 3

c. off-campus practical training during annual vacation 1

d. off-campus post-completion practical training 2

e. work authorization unforeseen financial hardship 6

f. work authorization after change to different visa classification 5

13. Please state any specific topic that you need to know in work authorization.

- How to work legally in the USA ?

- What do I suppose to do if I want to stay here after I get a job

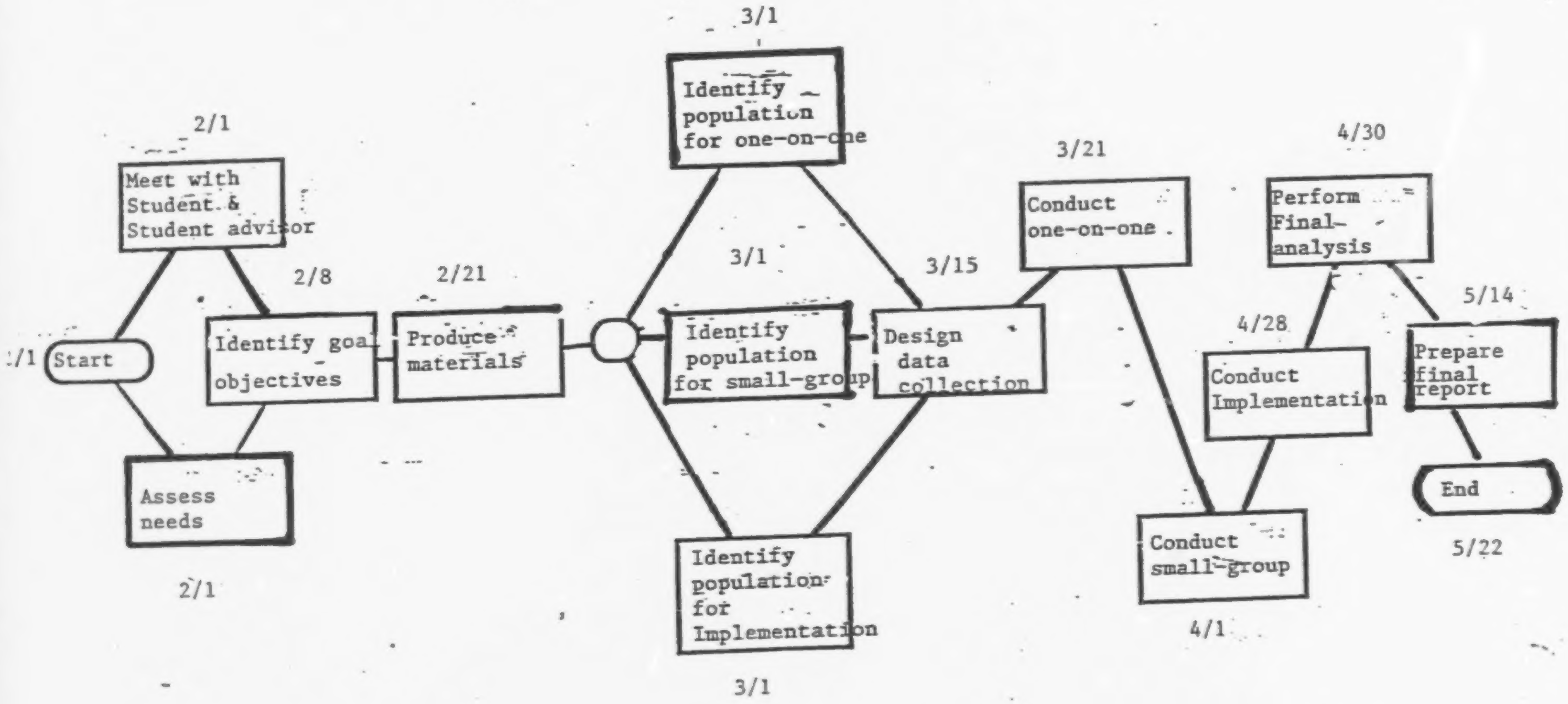
- Can I get the return tax if I am not a resident/citizen ?

APPENDIX E

GANTT AND PERT CHART

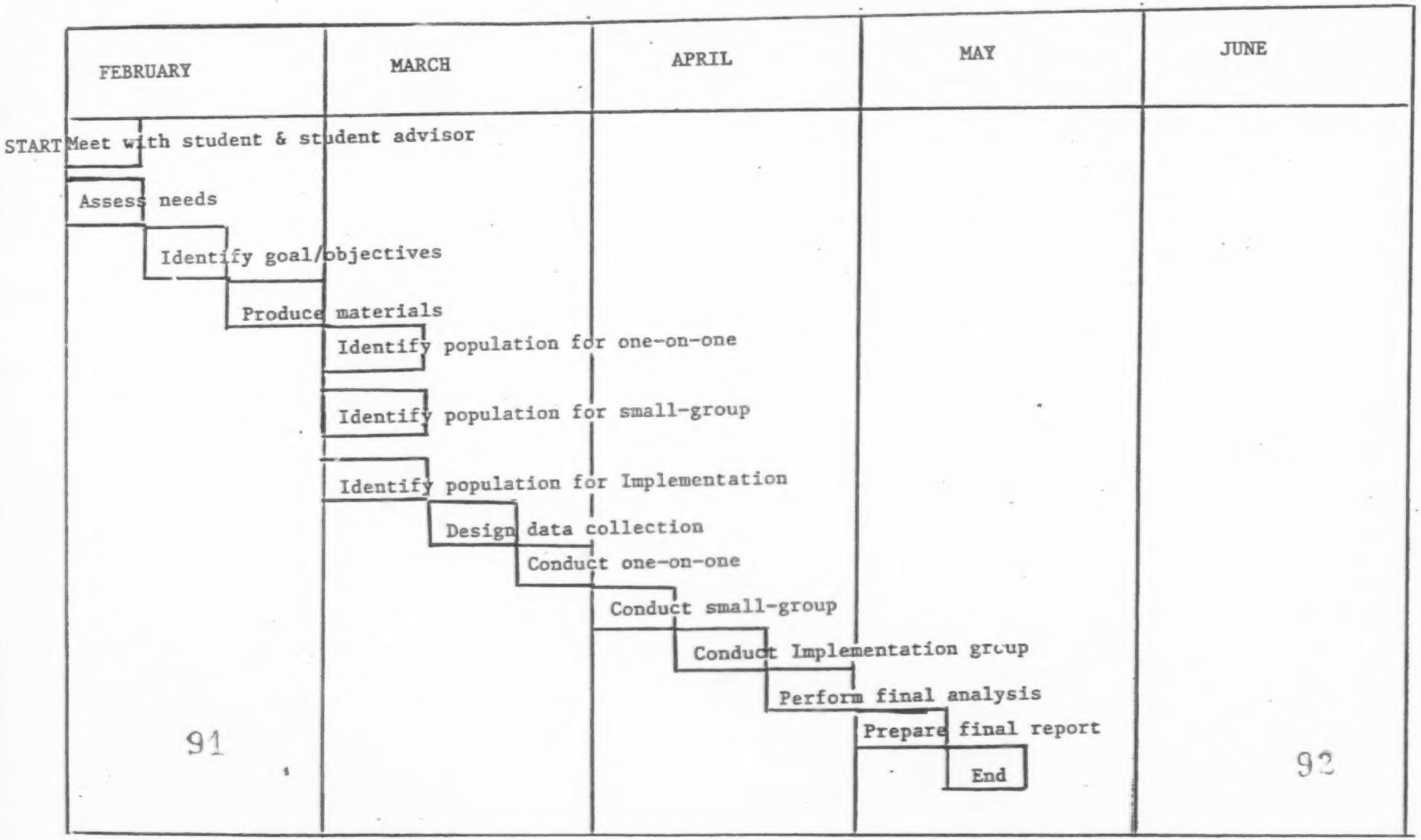
PROJECT PLAN

WORK AUTHORIZATION FOR F-1 THAI STUDENTS AT NEW YORK INSTITUTE OF TECHNOLOGY



GANTT CHART

WORK AUTHORIZATION FOR F-1 THAI STUDENTS AT NEW YORK INSTITUTE OF TECHNOLOGY



APPENDIX F

INSTRUCTIONAL TASK ANALYSIS

Objective 1.1 State enrollment requirement for on-campus employment.

Information presentation:

Enrollment requirement for full-time student is
- Undergraduate 12 credits/semester
- Graduate 9 credits/semester
- Last semester full-time credit required exception

Student participation

The students will write down the requirement on the structure note-book.

Practice item:

What is the enrollment requirement for full-time students who apply for on-campus employment ?

Feedback: State enrollment requirement for on-campus employment
- Undergraduate 12 credits/semester
- Graduate 9 credits/semester
- Last semester full-time credit requires exception

The handout will provide the correct requirement.

Objective 1.2 State F-1 visa requirement for on-campus employment.

Information presentation:

F-1 visa is required for on-campus employment.

Student participation

Student will write down requirement on the structure note-book.

Feedback: State F-1 visa requires for on-campus employment.

The handout will provide the correct requirement.

Objective 1.3 State academic standing requirement for on-campus emnployment.

Information presentation:

Academic standing requirement for on-campus employment is:

Undergraduate
  -freshmen above 1.70
  -sophomore above 1.90
  -junior, senior above 2.00
Graduate above 3.00

Student participation:

Student will write down requirement on the structure note-book.

Practice item: What are the criterior for good academic standing for undergraduate and graduate students ?

Feedback: State

Undergraduate	freshman above 1.70
	sophomore above 1.90
	junior,senior above 2.00
Graduate above	3.00

The handout will provide the correct requirement.

Objective 1.4 State number of hours that full-time student can work per week for on-campus employment.

Information presentation:

In general full-time student can work 20 hours per week that is the maximum hours for on-campus employment, but here at NYIT it is 17 hours per week.

Student participation: Student will write down the number of hours on the structure note-book.

Practice item: What is the maximum hours that the full-time student can work for on-campus employment while the school is in session ?

Feedback: State 20 hours per week for on-campus working while the school is in session.

The handout will provide the correct number of hours for on-campus working while the school is in session.

Objective 1.5 List required documents for applying social security number for on-campus employment.

Information presentation:

Valid passport, I-20, I-94 card, and a current letter from school are the required documents for applying social security number for on-campus employment.

Student participation: Student will write down the required documents on the structure note-book.

Practice item: What are the required documents for applying for social security number ?

Feedback: List valid passport, I-20, I-94, and a current letter from school for the required documents for applying social security number for on-campus employment.

The handout will provide the correct required documents.

Objective 1.6 List required documents for applying for on-campus employment.

Information presentation:

Valid passport, I-94 card, and social security number are the required documents for applying for on-campus employment.

Student participation: Student will write down the required documents on the structure note-book.

Practice item: What are the required documents for applying for on-campus employment ?

Feedback: List valid passport, I-94 card, and social security number are the required documents for applying for on-campus employment.

The handout will provide the correct documents.

Objective 2.1 State enrollment requirement for off-campus employment.

Information presentation:

Full-time enrollment is required for off-campus employment.

- -Undergraduate 12 credits/semester
- -Graduate 9 credits/semester
- -Last semester full-time credit required exception

Student participation:

Student will write down requirement on the structure note-book.

Practice item: What enrollment is required for off-campus employment ?

Feedback: State that full-time employment
- -undergraduate 12 credits/semester
- -graduate 9 credits/semester
- -Last semester full-time credit required exception

is required for off-campus employment.

The handout will provide the correct requirement.

Objective 2.2 State visa requirement for off-campus employment.

Information presentation:

F-1 visa is required for off-campus employment.

Student participation: Student will write down requirement on the structure note-book.

Practice item: What type of visa is required for off-campus employment ?

Feedback: State that F-1 visa is required for off-campus employment.

The handout will provide the correct requirement.

objective 2.3 State the practical training that required for the major of choice for off-campus employment.

Information presentation:

Practical training is required for any major of choice that has required or optional externship or any student who is in co-op program for off-campus practical training during school year or curricular practical training.

Student participation: Student will write down practical training on the structure note-book.

Practice item: What majors are required for off-campus practical training during school year or curricular practical training ?

Feedback: State that practical training is required for any major of choice that has required or optional externship or any student who is in co-op program for off-campus practical training during school year or curricular practical training.

The handout will provide the correct answer.

Objective 2.4 State required form for off-campus employment or curricular practical training.

Information presentation:

I-538 form, I-765 form, and $ 35 fee are required for off-campus employment or curricular practical training.

Student participation: Student will write down the required form on the structure note-book.

Practise item: What form is required for off-campus employment or curricular practical training ?

Feedback: State I-538 form, I-765 form, and a letter from the employer are required for off-campus employment or curricular practical training.

The handout will provide the correct required form.

Objective 2.5 List required documents to submit to International student office for off-campus employment or curricular practical training.

Information presentation:

I-538, I-765, a current letter of recommendation from faculty member, a letter offering internship employment from the employer, valid passport, I-94 card are the required documents to submit to the international student office for off-campus employment or curricular practical training.

Student participation: Student will write down the required documents to submit to International student office on structure note-book.

Practice item: What are the required documents to submit to the International student office for off-campus employment or curricular practical training ?

Feedback: List I-538, I-765, a current letter of recommendation from faculty member, a letter offering internship employment from the employer, valid passport, I-94 card, are the required documents to submit to the International student office for off-campus employment or curricular practical training.

The handout will provide the correct required documents to submit to the International student office.

Objective 3.1 State number of academic year that the student has to finish before applying for off-campus practical training during annual vacation.

Information presentation:

The student has to finish at least one academic year of study in F-1 status before applying for off-campus practical training during annual vacation.

Student participation: Student will write down number of academic year on structure note-book.

Practice item: What is the minimum academic year that the student has to finish before applying for off-campus practical training during annual vacation ?

Feedback: State at least one academic year of study in F-1 status before applying for off-campus practical training during annual vacation.

The handout will provide the correct number of academic year that the student has to finish before applying for off-campus practical training during annual vacation.

Objective 3.2 State requirement from a faculty member for off-campus practical training during annual vacation.

Information presentation:

A letter of recommendation from a faculty member is the requirement for off-campus practical training during annual vacation.

Student participation: Student will write down the requirement from a faculty member on structure note-book.

Practice item: What document does the student need to get from the faculty member for off-campus practical training during annual vacation ?

Feedback: A letter of recommendation from a faculty member is the requirement for off-campus practical training during annual vacation.

The handout will provide the correct requirement from the faculty member.

Objective 3.3 List required documents to submit to the International student office for off-campus practical training during annual vacation.

Information presentation:

I-538, I-765, $ 35 fee, a current letter of recommendation from a faculty member, clearance from bursar's and registra's office, valid passport, I-94 card, I-20, are the required documents to submit to the International student office for off-campus practical training during annual vacation.

Student participation: Student will write down the required documents to submit to the International student office on structure note-book.

Practice item: what are the required documents to submit to the International student office for off-campus practical training during annual vacation ?

Feedback: List I-538, I-765, $ 35 fee, a current letter of recommendation from a faculty member, clearance from bursar's and registrar's office, valid passport, I-94 card, I-20, are the required documents to submit to the International student office for off-campus practical training during annual vacation.

The handout will provide the correct required documents to submit to the International student office for off-campus practical training during annual vacation.

Objective 4.1 State completion requirement for post-completion practical training.

Information presentation:

Complete all requirements of degree program is required for post-completion practical training.

Student participation: Student will write down completion requirement for post-completion practical training on structure note-book.

Practice item: Does the student has to complete all requirements of degree program before applying for off-campus post-completion practical training ?

Feedback: State complete all requirements of degree program is required for post-completion practical training.

The handout will provide the correct completion requirement for post-completion practical training.

Objective 4.2 State requirement from a faculty member for post-completion practical training.

Information presentation:

A letter of recommendation from a faculty member is the requirement for post-completion practical training.

Student participation: Student will write down requirement from a faculty member on structure note-book.

Practice item: What document does the student need to get from the faculty member for post-completion practical training ?

Feedback: State a letter of recommendation from a faculty member is the requirement for post-completion practical training.

The handout will provide the correct requirement from a faculty member for post-completion practical training.

Objective 4.3 List required documents to submit to the International student office for post-completion practical training.

Information presentation:

I-538, I-765, $ 35 fee, a current letter of recommendation from a faculty member, clearance from bursar's and registra's, valid passport, I-94 card, I-20 are the required documents to submit to the International student office for post-completion practical training.

Student participation: student will list required documents to submit to International student office on structure note-book.

Practice item: What are the required documents to submit to the International student office for post-completion practical training ?

Feedback: I-538 form, I-765, $ 35 fee, a current letter of recommendation from a faculty member, clearance from bursar's and registra's, valid passport, I-94 card, I-20 are the required documents to submit to the International student office for post-completion practical training.

The handout will provide the correct required documents to submit to the International student office for post-completion practical training.

Objective 5.1 List the economic necessity that is caused by factor beyond the student's control for work authorization unforeseen financial hardship.

Information presentation:

Loss of financial aid, scholarship or on-campus employment, substantial fluctuations in the value of currency or exchange rate, inordinate increase in tuition and living costs, unexpected in the financial conditions of the student's sources of support, medical bills and other unexpected expenses are the economic necessity that is caused by factor beyond the student's control for work authorization unforeseen financial hardship.

Student participation: Student will list the economic necessity that is caused by factor beyond the student's control for work authorization unforeseen financial hardship on structure note-book.

Practice item: What are the factors of economic necessity beyond the student's control for work authorization unforeseen financial hardship ?

Feedback: State loss of financial aid, scholarship or on-campus employment, substantial fluctuations unexpected in the financial conditions of the student's sources of support, medical bills and other unexpected expenses are the economic necessity that is caused by factor beyond the student's control for work authorization unforeseen financial hardship.

The handout will provide the correct answer.

Objective 5.2 State required document to apply to Immigration & Naturalization Service for work authorization unforeseen financial hardship.

Information presentation:

I-538, I-765, $ 35 fee are the required documents to apply to Immigration & Naturalization Service for work authorization unforeseen financial hardship.

Student participation: Student will write down the required document on structure note-book.

Practice item: What is the required form to apply for work authorization financial hardship ?

Feedback: State I-538, I-765, $ 35 fee are the required documents to apply to Immigration & Naturalization for work authorization unforeseen financial hardship.

The handout will provide the correct required document to apply to Immigration & Naturalization Service for work authorization unforeseen financial hardship.

Objective 6.1 State the visa classification that will allow the student to remain in the USA after graduation and apply for work authorization after change to different visa classification.

Information presentation:

Work authorization after change to different visa classification that will allow the student to remain in the USA after graduation will be as the following:

A2 - Other foreign government official or employee and members of immediate family

B1 - Temporary visitor for business

B2 - Temporary visitor for pleasure

G1 - Principal resident representative of recognized foreign member government to international organization, staff, and members of immediate family

H1 - Temporary worker of distinguished merit and ability

L1 - Intracompany transferee

Student participation: Student will write down different visa classification on structure note-book.

Practice item: Give some examples of work authorization after change to differnt visa classification.

Feedback: State work authorization after change to different visa classification that will allow the student to remain in the USA after graduation will be as following:

A2 - Other foreign government official or employee and members of immediate family

B1 - Temporary visitor for business

B2 - Temporary visitor for pleasure

G1 - Pricipal resident representative of recognized foreign member government to international organization, staff, and members of immediate family

H1 - Temporary worker of distinguished merit and ability

L1 - Intracompany transferee

Objective 6.2 State the person that you should go for consultation for work authorization after change to different visa classification.

Information presentation:

Student advisor, and attorney are the persons you should go for consultation for work authorization after change to different visa classification.

Student participation: Student will write down the persons to go to for consultation on different visa classification.

Practice item: Student will write down the persons to go to for consultation on structure note-book.

Feedback: State student advisor, and attorney are the persons the student should go to for consultation on work authorization after change to different visa classification. The handout will provide the correct answer.

Objective 6.3 State the required form to fill out for work authorization after change to different visa classification.

Information presentation:

I-506 form is the required form to fill out for work authorization after change to different visa classification.

Student participation: Student will write down the required form on structure note-book.

Practice item: What form does the student need to fill out for applying for work authorization after change to different visa classification ?

Feedback: State I-506 form is the required form to fill out for work authorization after change to different visa classification.

The handout will provide the correct answer.

APPENDIX G

PROGRAM REVISION

PROGRAM REVISION

1. Basicly objective 2 to objective 4 have the same document for applying for either kind of work authorization, the designer put the similar steps together. But from the feedback from the student in one-on-one and small-group trial found that the student feels confused. They suggested to have the instruction to be in step by step. They thought that it's easy to understand.

2. The designer decided to have her instruction to be in step by step according to the student feedback. The detail is shown in Appendix F.

Learning Activities Matrix

Learning Activity	Instructional Method	Media
1	lecture/ oral-questioning techniques/ discussion	flipchart/ handouts/ exercise/ structure note-taking
2	lecture/ oral-questioning techniques	flipchart/ handouts/ exercise/ structure note-taking
3	lecture/ oral-questioning techniques/ brainstorming	flipchart/ handouts/ exercise/ structure note-taking
4	lecture/ oral-questioning techniques/ role-play	flipchart/ handouts/ exercise/ structure note-taking
5	lecture/ oral-questioning techniques	flipchart/ handout/ exercise/ structure note-taking
6	lecture/ oral-questioning technique field trip	flipchart/ handout/ exercise/ structure note-taking

APPENDIX H

STRUCTURE NOTE-TAKING

STRUCTURE NOTE-TAKING

ON-CAMPUS EMPLOYMENT

Full time student ....

....

....

F-1 Visa..

....

....

Good academic standing......................................

....

....

Required document...

....

....

....

....

....

....

OFF-CAMPUS PRACTICAL TRAINING DURING SCHOOL YEAR OR CURRICULAR PRACTICAL TRAINING

Visa status...

....

....

Required document...

....

....

....

....

OFF-CAMPUS PRACTICAL TRAINING DURING ANNUAL VACATION

At least the student has to finish .... academic year of study before applying for this kind of practical training.

A letter of recommendation from...........................

....

Required document...

....

....

....

....

POST COMPLETION PRACTICAL TRAINING

Qualification..

....

....

....

Required document..

....

....

....

....

WORK AUTHORIZATION UNFORESEEN FINANCIAL HARDSHIP

List the economic necessity that is caused by factor beyond the student's control for work authorization unforeseen financial hardship.

1. ....

2. ....

3. ....

4. ....

5. ....

Required document...........................

....

....

....

WORK AUTHORIZATION AFTER CHANGE TO DIFFERENT VISA CLASSIFICATION

Different visa classification

A2................

B1................

B2................

G1................

H1................

L1................

Who should you go for consultation ?

....

....

Required form......................

APPENDIX I

EXERCISES

Exercise # 1

1. What is a social security card ?

   ____

   ____

2. What is the definition of full-time student ?

   ____

   ____

3. If you are on F-1 visa or student visa, are you allowed to work off-campus without work authorization ?

   - Yes.

   - No.

4. What is the maximum hours that you can work on-campus ?

   ______________ hours

5. What are the required documents to apply for on-campus job ?

   ____

   ____

   ____

   ____

Exercise # 2

1. What is the other name of off-campus practical training during school year ?

   ____

2. How long do you have to remain in F-1 visa status before you can apply for off-campus practical training during school year ?

   ____

3. What are the required documents to apply for off-campus practical training during school year ?

   ____

   ____

   ____

   ____

4. Where do you have to go to apply for off-campus practical training during school year ?

   ____

Exercise # 3

1. What are the required documents to apply for off-campus practical training during annual vacation ?

   ____

   ____

   ____

   ____

2. Where can you get a letter of recommendation for applying for off-campus practical training during annual vacation from ?

   ____

3. How many academic year of study in F-1 status that you have to finish before you can apply for off-campus practical training during annual vacation ?

   __________________________ academic years

Exercise # 4

1. Do you have to finish all the requirements of degree program before you can apply for off-campus post-completion practical training ?

   - Yes.

   - No.

2. State the required documents for applying for off-campus post-completion practical training ?

   ____

   ____

   ____

3. Where do you have to go to apply for post-completion practical training ?

   ____

Exercise # 5

State 5 factors that the economic necessity is caused by factors beyond the student's control:

1. ______________________

2. ______________________

3. ______________________

4. ______________________

5. ______________________

Exercise # 6

1. Who do you have to go to for consultation on work authorization after change to different visa classification ?

   1.1 ____________________

   1.2 ____________________

2. What is the required form for work authorization after change to different visa classification ?

   ______________ form.

APPENDIX J

ANSWER TO THE EXERCISES

Exercise # 1

1. What is a social security card ?

   Social security card is a card that is required

   when you look for a job.

2. What is the definition of full-time student ?

   Full-time student is the student who takes 12 credits

   per semester for undergraduate, and 9 credits per

   semester for graduate student.

3. If you are on F-1 visa or student visa, are you allowed to work off-campus without work authorization ?

   - No. If you want to work you have to get the authorization from the school before you start working.

4. What is the maximum hours that you can work on-campus ?

   20 hours

5. What are the required documents to apply for on-campus job ?

   Social security card.

   Passport.

   I-94.

   I-20.

Exercise # 2

1. What is the other name of off-campus practical training during school year ?

   Curricular practical training.

2. How long do you have to remain in F-1 visa status before you can apply for off-campus practical training during school year ?

   9 months.

3. What are the required documents to apply for off-campus practical training during school year ?

   I-538.

   A letter of recommendation from the faculty member.

   I-20.

   Clearnce from the bursar's and registra.

4. Where do you have to go to apply for off-campus practical training during school year ?

   At the international student office at your school.

Exercise # 3

1. What are the required documents to apply for off-campus practical training during annual vacation ?

   I-538.

   I-20.

   A letter of recommendation from the faculty member.

   Clearance from the bursar's and the registra's.

2. Where can you get a letter of recommendation for applying for off-campus practical training during annual vacation from ?

   From your head department.

3. How many academic year of study in F-1 status that you have to finish before you can apply for off-campus practical training during annual vacation ?

   At least one academic year.

Exercise # 4

1. Do you have to finish all the requirements of degree program before you can apply for off-campus post-completion practical training ?

   - Yes.

2. State the required documents for applying for off-campus post-completion practical training ?

   I-538.

   I-20.

   A current letter of recommendation from a faculty member.

3. Where do you have to go to apply for post-completion practical training ?

   At the international student office at your school.

Exercise # 5

State 5 factors that the economic necessity is caused by factors beyond the student's control:

Loss of financial aid.
1. ________________________

Loss of scholarship or on-campus employment.
2. ________________________

Substantial fluctuations in the value of currency or exchange rate.
3. ________________________

Inordinate increase in tuition and livings cost.
4. ________________________

Unexpected in the financial conditions of the student's sources of support, medical bills and other unexpected expenses.
5. ________________________

Exercise # 6

1. Who do you have to go to for consultation on work authorization after change to different visa classification ?

   1.1 Foreign student advisor.

   1.2 Attorney.

2. What is the required form for work authorization after change to different visa classification ?

   I-506. form.

APPENDIX K

POST TEST

POST-TEST

Please answer these questions to the best of your knowledge:

1. Where can you apply for a social security card ?

____

2. What do you need to bring in to applying for the social security card ?

____

____

____

____

____

3. What is the qualification for a full-time student ?

____

____

____

4. What is the form that you need to fill out for applying for practical training ?

__________________ form.

5. What are the required documents for applying for practical training ?

____

____

____

6. Where do you have to go to apply for practical training ?

____

7. State 5 factors that the economic necessity is caused by factors beyond the student's control.

____

____

____

____

____

8. Where does the school have to inform the foreign student work authorization to ?

____

____

9. Who do you have to go to for consultation on work authorization after change to different visa classification ?

9.1 ______________________________

9.2 ______________________________

10. What is the required form for work authorization after change to different visa classification ?

____________________________ form.

APPENDIX L

POST TEST RESULT

ORIENTATION PROGRAM FOR F-1 THAI STUDENTS

WORK AUTHORIZATION

POST TEST RESULT

POST-TEST

Please answer these questions to the best of your knowledge:

1. Where can you apply for a social security card ?

You have to go to the international student office of the school and get the letter to certify that you are a full-time student and want to apply for a social security card. And then bring all the documents to the social security department.

2. What do you need to bring in to applying for the social security card ?

A letter certifies that you are a full-time student at the school.

Passport

I-94

I-20

3. What is the qualification for a full-time student ?

Students are required by INS to maintain a full-time course of study during the academic year (September-May). Full-time status is 12 credits per semester for undergraduates and 9 for graduates.

4. What is the form that you need to fill out for applying for practical training ?

I-538 form.

5. What are the required documents for applying for practical training ?

I-20

I-538

Clearance from the bursar's and registra's.

6. Where do you have to go to apply for practical training ?

   International student office.

7. State 5 factors that the economic necessity is caused by factors beyond the student's control.

   7.1 Loss of financial aid, scholarship or on-campus employment.

   7.2 Substantial fluctuations in the value of currency or exchange rate.

   7.3 Inordinate increase in tuition and living costs.

   7.4 Unexpected in the financial conditions of the student's sources of support.

   7.5 Medical bills and other unexpected expenses.

8. Where does the school have to inform the foreign student work authorization to ?

   Immigration and Naturalization Service.

9. Who do you have to go to for consultation on work authorization after change to different visa classification ?

   9.1 Foreign student advisor

   9.2 Attorney

10. What is the required form for work authorization after change to different visa classification ?

    I-506 form.

APPENDIX M

PROGRAM ASSESSMENT QUESTIONNAIRE

ORIENTATION PROGRAM FOR F-1 THAI STUDENTS

WORK AUTHORIZATION

PROGRAM ASSESSMENT QUESTIONNAIRE RESULT

Please assess the program's content and quality of instruction by indicating your reaction to each of the following topics. Your feedback is very helpful towards the continuous enhancement of our program.

PROGRAM CONTENT

How valuable was each of the following topics ?

Topics	Very Valuable	Somewhat Valuable	Not Valuable
A. Introduction 1. Overview			
B. On-campus employment 1. Definition/Qualification			
2. Procedure to apply for on-campus employment			
3. Exercises			
C. Off-campus practical training or Curricular practical training 1. Qualification			
2. Procedure to apply for off-campus practical training or Curricular practical training			
3. Exercises			
D. Off-campus practical training during annual vacation 1. Qualification			
2. Required documents			
3. Exercises			

E. Off-campus post-completion practical training

Topics	Very Valuable	Somewhat Valuable	Not Valuable
1. Qualification			
2. Required documents			
3. Exercises			

F. Work authorization Unforeseen Financial Hardship

1. Factors for Unforeseen Financial Hardship			
2. Required documents			
3. Exercises			

G. Work authorization after change to different visa classification

1. Different types of visa classification			
2. Required documents			
3. Exercises			

Quality of Instruction

How effective was the instructor of this program?

Area	Very Effective	Somewhat Effective	Ineffective
1. Proficient in subject			
2. Organized and well-prepared			
3. Communicated ideas clearly			

Area	Very Effective	Somewhat Effective	Ineffective
4. Responded throughly to questions			
5. Gave good examples to illustrate major points			
6. Provided interactive/discussion/ reinforcement			

Overall Comments

1. Did the program meet your expectations?

   - Yes.

   - No. Please explain.

2. What was the most helpful / least helpful aspect of the program?

   The program is very helpful.

3. What other topics would you like to see covered in this program?

   - All information is good enough for orientation program.

   -

4. How would you rate the quality and relevance of the participant handouts provided?

   - Excellent.

   - Very good.

   - Good.

   - Fair.

   - Poor.

5. How would you rate the training activities?
   - Excellent.
   - Very good.
   - Good.
   - Fair.
   - Poor.
6. Would you recommend the program to your friend?
   - Yes.
   - No.
7. Please assess the overall effectiveness of the program.
   - Excellent.
   - Very good.
   - Good.
   - Fair.
   - Poor.
8. Additional comment

Role-play and field trip should be used in this program let the students rotate in these activities.

APPENDIX N

PROGRAM ASSESSMENT QUESTIONNAIRE RESULT FOR ONE-ON-ONE

ORIENTATION PROGRAM FOR F-1 THAI STUDENTS

WORK AUTHORIZATION

PROGRAM ASSESSMENT QUESTIONNAIRE RESULT

One-on-One Trial

Please assess the program's content and quality of instruction by indicating your reaction to each of the following topics. Your feedback is very helpful towards the continuous enhancement of our program.

PROGRAM CONTENT

How valuable was each of the following topics ?

Topics	Very Valuable	Somewhat Valuable	Not Valuable
A. Introduction			
1. Overview		3	
B. On-campus employment			
1. Definition/Qualification	3		
2. Procedure to apply for on-campus employment	3		
3. Exercises	3		
C. Off-campus practical training or Curricular practical training			
1. Qualification	3		
2. Procedure to apply for off-campus practical training or Curricular practical training	3		
3. Exercises	3		
D. Off-campus practical training during annual vacation			
1. Qualification	3		
2. Required documents	3		
3. Exercises	3		

E. Off-campus post-completion practical training

Topics	Very Valuable	Somewhat Valuable	Not Valuable
1. Qualification	3		
2. Required documents	3		
3. Exercises	3		
F. Work authorization Unforeseen Financial Hardship			
1. Factors for Unforeseen Financial Hardship	1	2	
2. Required documents	3		
3. Exercises	3		
G. Work authorization after change to different visa classification			
1. Different types of visa classification	2	1	
2. Required documents	3		
3. Exercises	3		

Quality of Instruction

How effective was the instructor of this program?

Area	Very Effective	Somewhat Effective	Ineffective
1. Proficient in subject	3		
2. Organized and well-prepared	3		
3. Communicated ideas clearly	3		

Area	Very Effective	Somewhat Effective	Ineffective
4. Responded throughly to questions	3		
5. Gave good examples to illustrate major points	3		
6. Provided interactive/discussion/ reinforcement	3		

Overall Comments

1. Did the program meet your expectations?

- Yes. 3

- No. Please explain.

2. What was the most helpful / least helpful aspect of the program?

Every area is very interesting and helpful.

3. What other topics would you like to see covered in this program?

- Everything is already covered according to the instructional goal.

-

-

4. How would you rate the quality and relevance of the participant handouts provided?

- Excellent. 3

- Very good.

- Good.

- Fair.

- Poor.

5. How would you rate the training activities?

- Excellent. 3
- Very good.
- Good.
- Fair.
- Poor.

6. Would you recommend the program to your friend?

- Yes. Because it is very helpful.
- No.

7. Please assess the overall effectiveness of the program.

- Excellent. 3
- Very good.
- Good.
- Fair.
- Poor.

8. Additional comment

1. If the instructor can have some media to help her it would be more interesting. Video and film.

2. Comment area for the students.

APPENDIX O

PROGRAM ASSESSMENT QUESTIONNAIRE RESULT FOR SMALL-GROUP

ORIENTATION PROGRAM FOR F-1 THAI STUDENTS

WORK AUTHORIZATION

PROGRAM ASSESSMENT QUESTIONNAIRE RESULT

Small-group Trial

Please assess the program's content and quality of instruction by indicating your reaction to each of the following topics. Your feedback is very helpful towards the continuous enhancement of our program.

PROGRAM CONTENT

How valuable was each of the following topics ?

Topics	Very Valuable	Somewhat Valuable	Not Valuable
A. Introduction			
1. Overview	2	1	
B. On-campus employment			
1. Definition/Qualification	3		
2. Procedure to apply for on-campus employment	3		
3. Exercises	3		
C. Off-campus practical training or Curricular practical training			
1. Qualification	3		
2. Procedure to apply for off-campus practical training or Curricular practical training	3		
3. Exercises	3		
D. Off-campus practical training during annual vacation			
1. Qualification	3		
2. Required documents	3		
3. Exercises	3		

E. Off-campus post-completion practical training

Topics	Very Valuable	Somewhat Valuable	Not Valuable
1. Qualification	3		
2. Required documents	3		
3. Exercises	3		
F. Work authorization Unforeseen Financial Hardship			
1. Factors for Unforeseen Financial Hardship	2	1	
2. Required documents	3		
3. Exercises	3		
G. Work authorization after change to different visa classification			
1. Different types of visa classification	3		
2. Required documents	3		
3. Exercises	3		

Quality of Instruction

How effective was the instructor of this program?

Area	Very Effective	Somewhat Effective	Ineffective
1. Proficient in subject	3		
2. Organized and well-prepared	3		
3. Communicated ideas clearly	3		

Area	Very Effective	Somewhat Effective	Ineffective
4. Responded throughly to questions	3		
5. Gave good examples to illustrate major points	3		
6. Provided interactive/discussion/ reinforcement	3		

Overall Comments

1. Did the program meet your expectations?

   - Yes. 3

   - No. Please explain.

2. What was the most helpful / least helpful aspect of the program?

   The program is very helpful. 3

3. What other topics would you like to see covered in this program?

   - All information is good enough for orientation program. 3

   -

4. How would you rate the quality and relevance of the participant handouts provided?

   - Excellent. 3

   - Very good.

   - Good.

   - Fair.

   - Poor.

5. How would you rate the training activities?
   - Excellent. 3
   - Very good.
   - Good.
   - Fair.
   - Poor.

6. Would you recommend the program to your friend?
   - Yes. 3
   - No.

7. Please assess the overall effectiveness of the program.
   - Excellent. 3
   - Very good.
   - Good.
   - Fair.
   - Poor.

8. Additional comment

Role-play and field trip should be used in this program and let the students rotate in these activities. 4

APPENDIX P

PROGRAM ASSESSMENT QUESTIONNAIRE FOR IMPLEMENTATION GROUP

ORIENTATION PROGRAM FOR F-1 THAI STUDENTS

WORK AUTHORIZATION

PROGRAM ASSESSMENT QUESTIONNAIRE RESULT

Implementation

Please assess the program's content and quality of instruction by indicating your reaction to each of the following topics. Your feedback is very helpful towards the continuous enhancement of our program.

PROGRAM CONTENT

How valuable was each of the following topics ?

Topics	Very Valuable	Somewhat Valuable	Not Valuable
A. Introduction			
1. Overview	4	1	
B. On-campus employment			
1. Definition/Qualification	4	1	
2. Procedure to apply for on-campus employment	4	1	
3. Exercises	4	1	
C. Off-campus practical training or Curricular practical training			
1. Qualification	5		
2. Procedure to apply for		5	
3. Exercises		5	
D. Off-campus practical training during annual vacation			
1. Qualification		5	
2. Required documents		5	
3. Exercises		5	

E. Off-campus post-completion practical training

Topics	Very Valuable	Somewhat Valuable	Not Valuable
1. Qualification	5		
2. Required documents	5		
3. Exercises	5		
F. Work authorization Unforeseen Financial Hardship			
1. Factors for Unforeseen Financial Hardship	3	2	
2. Required documents	3	2	
3. Exercises	5		
G. Work authorization after change to different visa classification			
1. Different types of visa classification	5		
2. Required documents	5		
3. Exercises	5		

Quality of Instruction

How effective was the instructor of this program?

Area	Very Effective	Somewhat Effective	Ineffective
1. Proficient in subject	5		
2. Organized and well-prepared	5		
3. Communicated ideas clearly	5		

Area	Very Effective	Somewhat Effective	Ineffective
4. Responded throughly to questions	5		
5. Gave good examples to illustrate major points	5		
6. Provided interactive/discussion/ reinforcement	5		

Overall Comments

1. Did the program meet your expectations?

   - Yes. 5

   - No. Please explain.

2. What was the most helpful / least helpful aspect of the program?

   All information is very helpful.

3. What other topics would you like to see covered in this program?

   How to apply for green card ?

   -

   How long can I stay here after I apply for the second period of practical training?

   -

   -

4. How would you rate the quality and relevance of the participant handouts provided?

   - Excellent. 5

   - Very good.

   - Good.

   - Fair.

   - Poor.

5. How would you rate the training activities?

   - Excellent. 5
   - Very good.
   - Good.
   - Fair.
   - Poor.

6. Would you recommend the program to your friend?

   - Yes. 5
   - No.

7. Please assess the overall effectiveness of the program.

   - Excellent. 5
   - Very good.
   - Good.
   - Fair.
   - Poor.

8. Additional comment...................................

This kind of program should be held for all foreign students. 5

Film and video should be used. 4

Field trip. 3

APPENDIX Q

HANDOUTS

Definition of F-1 Status

An F-1 visa and F-1 student status may be granted to an alien who is a bona fide student "qualified to pursue a full course of study" at an academic or language institution authorized to admit foreign students. When applying for an F-1 visa, the individual must prove to a U.S. consular official that he or she wishes to enter the United States temporarily and solely for the purpose of study and that the applicant has a permanent residence in a foreign country that he or she has no intention of abandoning. [Act 101(a)(15)(F)]

What is Practical Training ?

The Practical Training Program offers F-1 students the opportunity to work temporarily in one or several jobs related to their fields of study. The work experiences may be paid or voluntary, full-or part-time. The purpose of this program is to make these students' education in the U.S. more meaningful than if it were limited just to the classroom.

There are regulations that dictate application procedures and time limitations, and these can be obtained from the college's foreign student adviser. For the purpose of this article, it suffices to say that students can be authorized to work potentially a total of 24 months. Twelve of these can be spent after completing a degree. The other 12 can take place during the course of the student's education, including summers, vacations, after completion of course work while working on a thesis or dissertation, or as part of a regular academic program (i.e. practicum or cooperative education assignment).

For most practical training experiences, eligibility is determined by the foreign student adviser, who is authorized by the Immigration and Naturalization Service (INS) to make such decisions. Included in the approval process may be several steps, among them a letter of application, a recommendation from the student's academic department, and submission of certain INS documents. Essentially, through this process the students must clearly demonstrate that practical work experiences would be a logical and necessary component of their education in the U.S., one that would not be available to them in their home countries.

U.S. Department of Justice
Immigration and Naturalization Service
Please Read Instructions on Page 2

Certificate of Eligibility for Nonimmigrant (F-1) Student Status - For Academic and Language Students

OMB No. 1115-0051

Page 1

This page must be completed and signed in the U.S. by a designated school official.

1. Family Name (surname)

First (given) name (do not enter middle name)

Country of birth

Date of birth (mo./day/year)

Country of citizenship

Admission number (Complete if known)

2. School (school district) name

School official to be notified of student's arrival in U.S. (Name and Title)

School address (include zip code)

School code (including 3-digit suffix, if any) and approval date

____________214F ________________ approved on ________________

For Immigration Official Use

Visa issuing post

Date Visa issued

Reinstated, extension granted to:

3. This certificate is issued to the student named above for:
(Check and fill out as appropriate)
a. ☐ Initial attendance at this school.
b. ☐ Continued attendance at this school.
c. ☐ School transfer.
Transferred from ____________________.
d. ☐ Use by dependents for entering the United States.
e. ☐ Other ____________________.

4. Level of education the student is pursuing or will pursue in the United States:
(check only one)

a. ☐ Primary
b. ☐ Secondary
c. ☐ Associate
d. ☐ Bachelor's
e. ☐ Master's
f. ☐ Doctorate
g. ☐ Language training
h. ☐ Other

5. The student named above has been accepted for a full course of study at this school, majoring in ____________________.
The student is expected to report to the school not later than (date) __________ and complete studies not later than (date) __________
The normal length of study is ____________________.

6. ☐ English proficiency is required:
☐ The student has the required English proficiency.
☐ The student is not yet proficient, English instructions will be given at the school.
☐ English proficiency is not required because ________________

7. This school estimates the student's average costs for an academic term of _____ (up to 12) months to be:
a. Tuition and fees $ __________
b. Living expenses $ __________
c. Expenses of dependents $ __________
d. Other (specify): $ __________
Total $ __________

8. This school has information showing the following as the student's means of support, estimated for an academic term of _____ months (Use the same number of months given in item 7).
a. Student's personal funds $ __________
b. Funds from this school $ __________
(specify type) __________
c. Funds from another source $ __________
(specify type and source) __________
d. On-campus employment (if any) $ __________
Total $ __________

9. Remarks: ____________________

SAMPLE FORM I-20A-B

10. School Certification: I certify under penalty of perjury that all information provided above in items 1 through 8 was completed before I signed this form and is true and correct; I executed this form in the United States after review and evaluation in the United States by me or other officials of the school of the student's application, transcripts or other records of courses taken and proof of financial responsibility, which were received at the school prior to the execution of this form; the school has determined that the above named student's qualifications meet all standards for admission to the school; the student will be required to pursue a full course of study as defined by 8 CFR 214.2(f)(6); I am a designated official of the above named school and I am authorized to issue this form.

Signature of designated school official	Name of school official (print or type)	Title	Date issued	Place issued (city and state)

11. Student Certification: I have read and agreed to comply with the terms and conditions of my admission and those of any extension of stay as specified on page 2. I certify that all information provided on this form refers specifically to me and is true and correct to the best of my knowledge. I certify that I seek to enter or remain in the United States temporarily, and solely for the purpose of pursuing a full course of study at the school named on Page 1 of this form. I also authorize the named school to release any information from my records which is needed by the INS pursuant to 8 CFR 214.3(g) to determine my nonimmigrant status.

Signature of student	Name of student	Date

Signature of parent or guardian if student is under 18	Name of parent/guardian (Print or type)	Address(city)	(State or province)	(Country)	(Date)

For official use only
Microfilm Index Number

Form I-20 A-B/I-20ID (Rev 04-27-88)N

I-20 SCHOOL

Authority for collecting the information on this and related student forms is contained in 8 U.S.C. 1101 and 1184. The information solicited will be used by the Department of State and the Immigration and Naturalization Service to determine eligibility for the benefits requested.

INSTRUCTIONS TO DESIGNATED SCHOOL OFFICIALS

1. **The law provides severe penalties for knowingly and willfully falsifying or concealing a material fact, or using any false document in the submission of this form.** Designated school officials should consult regulations pertaining to the issuance of Form I-20 A-B at 8 CFR 214.3 (K) before completing this form. Failure to comply with these regulations may result in the withdrawal of the school approval for attendance by foreign students by the Immigration and Naturalization Service (8 CFR 214.4).

2. **ISSUANCE OF FORM I-20 A-B.** Designated school officials may issue a Form I-20 A-B to a student who fits into one of the following categories, if the student has been accepted for full-time attendance at the institution: a) a prospective F-1 nonimmigrant student; b) an F-1 transfer student; c) an F-1 student advancing to a higher educational level at the same institution; d) an out of status student seeking reinstatement. The form may also be issued to the dependent spouse or child of an F-1 student for securing entry into the United States.

When issuing a Form I-20 A-B, designated school officials should complete the student's admission number whenever possible to ensure proper data entry and record keeping.

3. **ENDORSEMENT OF PAGE 4 FOR REENTRY.** Designated school officials may endorse page 4 of the Form I-20 A-B for reentry if the student and/or the F-2 dependents is to leave the United States temporarily. This should be done only when the information on the Form I-20 remains unchanged. If there have been substantial changes in item 4, 5, 7, or 8, a new Form I-20 A-B should be issued.

4 **REPORTING REQUIREMENT.** Designated school official should always forward the top page of the Form I-20 A-B to the INS data processing center at P.O. Box 140, London, Kentucky 40741 for data entry except when the form is issued to an F-1 student for initial entry or reentry into the United States, or for reinstatement to student status. (Requests for reinstatement should be sent to the Immigration and Naturalization Service district office having jurisdiction over the student's temporary residence in this country.)

The INS data processing center will return this top page to the issuing school for disposal after data entry and microfilming.

5. **CERTIFICATION.** Designated school officials should certify on the bottom part of page 1 of this form that the Form I-20 A-B is completed and issued in accordance with the pertinent regulations. The designated school official should remove the carbon sheet from the completed and signed Form I-20 A-B before forwarding it to the student.

6. **ADMISSION RECORDS.** Since the Immigration and Naturalization Service may request information concerning the student's immigration status for various reasons, designated school officials should retain all evidence which shows the scholastic ability and financial status on which admission was based, until the school has reported the student's termination of studies to the Immigration and Naturalization Service.

INSTRUCTIONS TO STUDENTS

1. **Student Certification.** You should read everything on this page carefully and be sure that you understand the terms and conditions concerning your admission and stay in the United States as a nonimmigrant student before you sign the student certification on the bottom part of page 1. **The law provides severe penalties for knowingly and willfully falsifying or concealing a material fact, or using any false document in the submission of this form.**

2. **ADMISSION.** A nonimmigrant student may be admitted for duration of status. This means that you are authorized to stay in the United States for the entire length of time during which you are enrolled as a full-time student in an educational program and any period of authorized practical training plus sixty days. While in the United States, you must maintain a valid foreign passport unless you are exempt from passport requirements.

You may continue from one educational level to another, such as progressing from high school to a bachelor's program or a bachelor's program to a master's program, etc., simply by invoking the procedures for school transfers.

3. **SCHOOL.** For **initial** admission, you must attend the school specified on your visa. If you have a Form I-20 A-B from more than one school, it is important to have the name of the school you intend to attend specified on your visa by presenting a Form I-20 A-B from that school to the visa issuing consular officer. Failure to attend the specified school will result in the loss of your student status and subject you to deportation.

4. **REENTRY.** A nonimmigrant student may be readmitted after a temporary absence of five months or less from the United States, if the student is otherwise admissible. You may be readmitted by presenting a valid foreign passport, a valid visa, and either a new Form I-20 A-B or a page 4 of the Form I-20 A-B (the I-20 ID Copy) properly endorsed for reentry if the information on the I-20 form is current.

5. **TRANSFER.** A nonimmigrant student is permitted to transfer to a different school provided the transfer procedure is followed. To transfer school, you should first notify the school you are attending of the intent to transfer, then obtain a Form I-20 A-B from the school you intend to attend. Transfer will be effected only if you return the Form I-20 A-B to the designated school official within 15 days of beginning attendance at the new school. The designated school official will then report the transfer to the Immigration and Naturalization Service.

6. **EXTENSION OF STAY.** If you cannot complete the educational program after having been in student status for longer than the anticipated length of the program plus a grace period in a single educational level, or for more than eight consecutive years, you must apply for extension of stay. An application for extension of stay on a Form I-538 should be filed with the Immigration and Naturalization Service district office having jurisdiction over your school at least 15 days but no more than 60 days before the expiration of your authorized stay.

7. **EMPLOYMENT.** As an F-1 student, you are not permitted to work off-campus or to engage in business without specific employment authorization. After your first year in F-1 student status, you may apply for employment authorization on Form I-538 based on financial needs arising after receiving student status, or the need to obtain practical training.

8. **Notice of Address.** If you move, you must submit a notice within 10 days of the change of address to the Immigration and Naturalization Service. (Form AR-11 is available at any INS office.)

9. **Arrival/Departure.** When you leave the United States, you must surrender your Form I-94 Departure Record. Please see the back side of Form I-94 for detailed instructions. You do not have to turn in the I-94 if you are visiting Canada, Mexico, or adjacent islands other than Cuba for less than 30 days.

10. **Financial Support.** You must demonstrate that you are financially able to support yourself for the entire period of stay in the United States while pursuing a full course of study. You are required to attach documentary evidence of means of support.

11. **Authorization to Release Information by School.** To comply with requests from the United States Immigration & Naturalization Service for information concerning your immigration status, you are required to give authorization to the named school to release such information from your records. The school will provide the Service your name, country of birth, current address, and any other information on a regular basis or upon request.

12. **Penalty.** To maintain your nonimmigrant student status, you must be enrolled as a full-time student at the school you are authorized to attend. You may engage in employment only when you have received permission to work. Failure to comply with these regulations will result in the loss of your student status and subject you to deportation.

U.S. Department of Justice
Immigration and Naturalization Service
Please Read Instructions on Page 2

Certificate of Eligibility for Nonimmigrant (F-1) Student Status - For Academic and Language Students

OMB No. 1115-0051

Page 3

This page must be completed and signed in the U.S. by a designated school official.

I-20-ID (STUDENT) COPY

1. Family Name (surname)

First (given) name (do not enter middle name)

Country of birth

Date of birth (mo./day/year)

Country of citizenship

Admission number (Complete if known)

2. School (school district) name

School official to be notified of student's arrival in U.S. (Name and Title)

School address (include zip code)

School code (including 3-digit suffix, if any) and approval date

__________214F ____________________ approved on ____________________

For Immigration Official Use

Visa issuing post

Date Visa issued

Reinstated, extension granted to:

3. This certificate is issued to the student named above for:
(Check and fill out as appropriate)
a. ☐ Initial attendance at this school.
b. ☐ Continued attendance at this school.
c. ☐ School transfer.
Transferred from ____________________.
d. ☐ Use by dependents for entering the United States.
e. ☐ Other ____________________.

4. Level of education the student is pursuing or will pursue in the United States:
(check only one)
a. ☐ Primary
b. ☐ Secondary
c. ☐ Associate
d. ☐ Bachelor's
e. ☐ Master's
f. ☐ Doctorate
g. ☐ Language training
h. ☐ Other

5. The student named above has been accepted for a full course of study at this school, majoring in ____________________.
The student is expected to report to the school not later than (date) __________ and complete studies not later than (date) __________
The normal length of study is ____________________.

6. ☐ English proficiency is required:
☐ The student has the required English proficiency.
☐ The student is not yet proficient, English instructions will be given at the school.
☐ English proficiency is not required because ____________________

7. This school estimates the student's average costs for an academic term of ______(up to 12) months to be:
a. Tuition and fees $ __________
b. Living expenses $ __________
c. Expenses of dependents $ __________
d. Other (specify): $ __________
Total $ __________

8. This school has information showing the following as the student's means of support, estimated for an academic term of _____ months (Use the same number of months given in item 7).
a. Student's personal funds $ __________
b. Funds from this school $ __________
(specify type) __________
c. Funds from another source $ __________
(specify type and source) __________
d. On-campus employment (if any) $ __________
Total $ __________

9. Remarks: ____________________

SAMPLE FORM

10. School Certification: I certify under penalty of perjury that all information provided above in items 1 through 8 was completed before I signed this form and is true and correct; I executed this form in the United States after review and evaluation in the United States by me or other officials of the school of the student's application, transcripts or other records of courses taken and proof of financial responsibility, which were received at the school prior to the execution of this form; the school has determined that the above named student's qualifications meet all standards for admission to the school; the student will be required to pursue a full course of study as defined by 8 CFR 214.2(f)(6); I am a designated official of the above named school and I am authorized to issue this form.

Signature of designated school official | Name of school official (print or type) | Title | Date issued | Place issued (city and state)

11. Student Certification: I have read and agreed to comply with the terms and conditions of my admission and those of any extension of stay as specified on page 2. I certify that all information provided on this form refers specifically to me and is true and correct to the best of my knowledge. I certify that I seek to enter or remain in the United States temporarily, and solely for the purpose of pursuing a full course of study at the school named on Page 1 of this form. I also authorize the named school to release any information from my records which is needed by the INS pursuant to 8 CFR 214.3(g) to determine my nonimmigrant status.

Signature of student | Name of student | Date

Signature of parent or guardian if student is under 18 | Name of parent/guardian (Print or type) | Address(city) | (State or province) | (Country) | (Date)

Form I-20 A-&I-20ID (Rev 04-27-88)N

For official use only
Microfilm Index Number

IF YOU NEED MORE INFORMATION CONCERNING YOUR F-1 NONIMMIGRANT STUDENT STATUS AND THE RELATING IMMIGRATION PROCEDURES, PLEASE CONTACT EITHER YOUR FOREIGN STUDENT ADVISOR ON CAMPUS OR A NEARBY IMMIGRATION AND NATURALIZATION SERVICE OFFICE.

THIS PAGE, WHEN PROPERLY ENDORSED, MAY BE USED FOR ENTRY OF THE SPOUSE AND CHILDREN OF AN F-1 STUDENT FOLLOWING TO JOIN THE STUDENT IN THE UNITED STATES OR FOR REENTRY OF THE STUDENT TO ATTEND THE SAME SCHOOL AFTER A TEMPORARY ABSENCE FROM THE UNITED STATES.

For reentry of the student and/or the F-2 dependents (EACH CERTIFICATION SIGNATURE IS VALID FOR ONLY ONE YEAR.)

Signature of Designated School Official | Name of School Official (print or type) | Title | Date

Signature of Designated School Official | Name of School Official (print or type) | Title | Date

Signature of Designated School Official | Name of School Official (print or type) | Title | Date

Signature of Designated School Official | Name of School Official (print or type) | Title | Date

Signature of Designated School Official | Name of School Official (print or type) | Title | Date

Signature of Designated School Official | Name of School Official (print or type) | Title | Date

Dependent spouse and children of the F-1 student who are seeking entry/reentry to the U.S.

Name family (caps) first	Date of birth	Country of birth	Relationship to the F-1 student

SAMPLE FORM I-20A-B

Student Employment Authorization and other Records

U.S. Department of Justice
Immigration and Naturalization Service

OMB 1115-0077
Expires 10-31-88

Admission Number

Welcome to the United States

014240912 00

I-94 Arrival/Departure Record - Instructions

This form must be completed by all persons except U.S. citizens, returning resident aliens, aliens with immigrant visas, and Canadian Citizens visiting or in transit.

Type or print legibly with pen in ALL CAPITAL LETTERS. Use English. Do not write on the back of this form.

This form is in two parts. Please complete both the Arrival Record (Items 1 through 13) and the Departure Record (Items 14 through 17).

When all items are completed, present this form to the U.S. Immigration and Naturalization Service Inspector.

Item 7 - If you are entering the United States by land, enter LAND in this space. If you are entering the United States by ship, enter SEA in this space.

Form I-94 (10-01-85)N

Admission Number

014240912 00

Immigration and
Naturalization Service

I-94
Arrival Record

1. Family Name
2. First (Given) Name
3. Birth Date (Day/Mo/Yr)
4. Country of Citizenship
5. Sex (Male or Female)
6. Passport Number
7. Airline and Flight Number
8. Country Where You Live
9. City Where You Boarded
10. City Where Visa Was Issued
11. Date Issued (Day/Mo/Yr)
12. Address While in the United States (Number and Street)
13. City and State

Departure Number

014240912 00

Immigration and
Naturalization Service

I-94
Departure Record

14. Family Name
15. First (Given) Name
16. Birth Date (Day/Mo/Yr)
17. Country of Citizenship

See Other Side

STAPLE HERE

SAMPLE FORM I-94

This Side For Government Use Only

Primary Inspection

Applicant's Name
Date Referred ______ Time ______ Insp. # ______

Reason Referred

☐ 212A ☐ PP ☐ Visa ☐ Parole ☐ SLB ☐ TWOV
☐ Other

Secondary Inspection

End Secondary Time ______ Insp. # ______
Disposition

18. Occupation	19. Waivers
20. INS File A -	21. INS FCO
22. Petition Number	23. Program Number
24. ☐ Bond	25. ☐ Prospective Student

26. Itinerary/Comments

27. TWOV Ticket Number

Warning - A nonimmigrant who accepts unauthorized employment is subject to deportation.

Important - Retain this permit in your possession; *you must surrender it when you leave the U.S.* Failure to do so may delay your entry into the U.S. in the future.

You are authorized to stay in the U.S. only until the date written on this form. To remain past this date, without permmission from immigration authorities, is a violation of the law.

Surrender this permit when you leave the U.S.:

- By sea or air, to the transportation line;
- Across the Canadian border, to a Canadian Official;
- Across the Mexican border, to a U.S. Official.

Students planning to reenter the U.S. within 30 days to return to the same school, see "Arrival-Departure" on page 2 of Form I-20 prior to surrendering this permit.

Record of Changes

Port:
Date:
Carrier:
Flight #/Ship Name:

Departure Record

For sale by the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402

U.S. Department of Justice
Immigration and Naturalization Service

APPLICATION FOR CHANGE OF NONIMMIGRANT STATUS

(Under Section 248 of the Immigration and Nationality Act)

FOR OFFICIAL USE ONLY
MICROFILM INDEX NUMBER

OMB No. 1115-0053

SAMPLE FORM I-506

I hereby apply to have my status in the United States changed to that of a nonimmigrant ____________ (Student, visitor, etc.)

I wish to remain in the United States in that new status until

____________ (Month, Day, Year) (Your passport must be valid for 6 months beyond the date indicated unless you seek F-1 student status in which case your passport must be valid for at least 6 months at all times while in the United States.)

Fee Stamp

PRESS FIRMLY — LEGIBLE COPY REQUIRED. PRINT OR TYPE YOUR NAME EXACTLY AS IT APPEARS ON YOUR ARRIVAL — DEPARTURE RECORD FORM I-94. IF YOUR MAILING ADDRESS IN THE U.S. IS WITH SOMEONE WHOSE FAMILY NAME IS DIFFERENT FROM YOURS, INSERT THAT PERSON'S NAME IN THE C/O BLOCK.

1 YOUR NAME	FAMILY NAME (Capital Letters)	GIVEN	MIDDLE
IN CARE OF	C/O		
2 MAILING ADDRESS IN US	NUMBER AND STREET (Apt. No.)		
	CITY	STATE	ZIP CODE

3 DATE OF BIRTH (Month, Day, Year)	COUNTRY OF BIRTH	COUNTRY OF CITIZENSHIP

4 PRESENT NONIMMIGRANT CLASSIFICATION	DATE ON WHICH AUTHORIZED STAY EXPIRES
5 DATE AND PORT OF LAST ARRIVAL IN UNITED STATES	NAME OF VESSEL, AIRLINE, OR OTHER MEANS OF LAST ARRIVAL IN U.S.

FOR GOVERNMENT USE ONLY

ADMISSION NUMBER

Reclassification to

☐ STAY GRANTED TO (Date)

☐ Application DENIED V.D. TO (Date)

DATE OF ACTION

DD OR DIC OFFICE

J,H,OR L PROGRAM OR PETITION NO.:	OCCUPATION
CHECK IF BOND HAS BEEN POSTED: ☐	BOND CONTROL OFFICE:
ALIEN REGISTRATION NUMBER:	

6. I AM IN POSSESSION OF PASSPORT
NUMBER: *
ISSUED BY (Country)
WHICH EXPIRES ON: (Month, Day, Year)

7. MY I-94 AND OR FORM I-20 ID COPY IF F-1 OR M-1 STUDENT IS ATTACHED ☐ YES ☐ NO
If "No", it was ☐ Lost ☐ Stolen ☐ Destroyed
☐ Other (Specify) ____________

8. I ENTERED WITH NONIMMIGRANT VISA NO.

9. MY NONIMMIGRANT STATUS IN THE UNITED STATES ☐ HAS ☐ HAS NOT BEEN CHANGED SINCE MY ENTRY (If changed, give details)

TELEPHONE NUMBER

10. MY PERMANENT ADDRESS OUTSIDE THE UNITED STATES IS: (Street) (City or Town) (County, District, Province or State) (Country)

11. I RESIDED AT THE ADDRESS IN ITEM 10 FROM: (Month, Day, Year) To: (Month, Day, Year)

12. SINCE MY ENTRY INTO THE UNITED STATES, I HAVE RESIDED AT THE FOLLOWING PLACES:

(Street and No.) (City or Town) (State)	FROM: (Month, Day, Year)	TO: (Month, Day, Year)
		Present Time

13. I DESIRE TO HAVE MY NONIMMIGRANT STATUS CHANGED FOR THE FOLLOWING REASONS:

14. I DID NOT APPLY TO THE AMERICAN CONSUL FOR A VISA IN THE NONIMMIGRANT STATUS WHICH I AM NOW SEEKING FOR THE FOLLOWING REASONS:

15. I SUBMIT THE FOLLOWING DOCUMENTARY EVIDENCE TO ESTABLISH THAT I WILL MAINTAIN THE NONIMMIGRANT CLASSIFICATION TO WHICH I WISH TO BE CHANGED:

ATTACH YOUR FORM I-94 AND/OR FORM I-20 ID COPY
*DO NOT SEND YOUR PASSPORT

RECEIVED	TRANS. IN	RET'D. TRANS. OUT	COMPLETED

FORM I-506 (Rev. 7-1-84)N

MICROFILM INDEX NUMBER

16 COMPLETE THIS BLOCK ONLY IF YOU ARE APPLYING FOR CHANGE TO STUDENT STATUS.
THE COUNTRY IN WHICH I INTEND TO LIVE AND WORK AFTER I COMPLETE MY SCHOOLING IN THE UNITED STATES IS ______

(IF YOU ARE SEEKING TO ATTEND A VOCATIONAL OR BUSINESS SCHOOL, COMPLETE THE FOLLOWING ADDITIONAL STATEMENTS BY CHECKING THE APPROPRIATE BOXES.)

THE SCHOOLING I AM SEEKING ☐ IS ☐ IS NOT AVAILABLE IN MY COUNTRY.

I ☐ INTEND ☐ DO NOT INTEND TO WORK IN THE OCCUPATION FOR WHICH THIS SCHOOLING WILL PREPARE ME

17. MY OCCUPATION IS:

18. SOCIAL SECURITY NO. (If none, state "none")

19. I ☐ HAVE ☐ HAVE NOT BEEN EMPLOYED OR ENGAGED IN BUSINESS SINCE ENTERING THE UNITED STATES. IF ANSWER IS HAVE BEEN, COMPLETE THE FOLLOWING:

NATURE OF OCCUPATION OR BUSINESS IN WHICH I ☐ AM ☐ WAS EMPLOYED:

NAME OF EMPLOYER OR BUSINESS FIRM

ADDRESS

MY EMPLOYMENT OR ENGAGEMENT IN BUSINESS BEGAN ON. (Month, Day, Year)

AND ENDED ON: (Month, Day, Year)

MY MONTHLY INCOME FROM EMPLOYMENT OR BUSINESS ☐ IS ☐ WAS: $

20 IF NOT EMPLOYED OR ENGAGED IN BUSINESS IN THE UNITED STATES, DESCRIBE FULLY THE SOURCE AND AMOUNT OF YOUR INCOME ABROAD AND HOW SUPPORTED WHILE IN THE UNITED STATES: (If applying for change to student status, see Instruction #6.)

21. I ☐ AM ☐ AM NOT MARRIED

Name of Spouse	Present Address of Spouse	Citizenship (Country) of Spouse

22. I HAVE ______ (Number) CHILDREN: (List children below)

Name	Age	Place of Birth	Present Address

SAMPLE FORM I-506

23. I HAVE ______ (Number) RELATIVES IN THE UNITED STATES OTHER THAN MY SPOUSE AND/OR CHILDREN: (List relatives below)

Name	Relationship	Immigration Status	Present Address

24. HAS AN IMMIGRANT VISA PETITION EVERY BEEN FILED IN YOUR BEHALF? ☐ YES ☐ NO (If "YES", WHERE WAS IT FILED?)

25. HAVE YOU EVER APPLIED FOR AN IMMIGRANT VISA OR PERMANENT RESIDENCE IN THE U.S.? ☐ YES ☐ NO (If "YES", WHERE DID YOU APPLY?)

26. I ☐ HAVE ☐ HAVE NOT BEEN ARRESTED OR CONVICTED OF ANY CRIMINAL OFFENSE IN THE UNITED STATES OR IN ANY FOREIGN COUNTRY. IF ANSWER IS HAVE BEEN, GIVE DETAILS.

27. I certify that the above is true and correct to the best of my knowledge and belief. (If form prepared by other than applicant, that person must execute item 28.)

(Signature of Applicant) (Date)

SIGNATURE OF PERSON PREPARING FORM, IF OTHER THAN APPLICANT

28. I declare that this document was prepared by me at the request of the applicant and is based on all information of which I have any knowledge.

(Signature) (Name — Printed or Typed) (Address) (Date)

U.S. Department of Justice
Immigration and Naturalization Service

Application by Nonimmigrant Student for Extension of Stay, School Transfer, or Permission to Accept or Continue Employment

OMB #1115-0060

I am an:
- ☐ F-1 Student
- ☐ M-1 Student

I am applying for:
- ☐ Extension of stay
- ☐ School transfer
- ☐ Off-campus employment due to economic necessity
- ☐ Practical training
  - ☐ Prior to completion of studies
  - ☐ Curricular or work/study
  - ☐ Post completion of studies

For Official Use Only
- ☐ Extension Granted
- ☐ Extension Denied
- ☐ Transfer Granted
- ☐ Transfer Denied
- ☐ Employment Granted
- ☐ Employment Denied
- ☐ Practical Training Granted
- ☐ Practical Training Denied

From

To (or VD to)

Date of Action
DD
or
OIC
Office

SAMPLE FORM I-538

A. This Section to be completed by all applicants.

1. Name (Family in CAPS) (First) (Middle)

2. U.S. Address (Street number and name) (Apt. number)

(City) (State) (ZIP Code)

3. Telephone number (include area code)

4. Student admission number

5. Social Security number

6. Date of birth

7. Country of birth

8. Country of citizenship

9. Passport issued by (country)

10. Passport expires on (date)

11. Date of intended departure

12. Has an immigrant visa petition ever been filed on your behalf?

☐ No ☐ Yes (If yes, where was it filed?)

13. Have you ever applied for an immigrant visa or permanent residence in the U.S.?

☐ No ☐ Yes (If yes, where did you apply?)

14. Have you been arrested or convicted of any criminal offense since entry into the U.S.?

☐ No ☐ Yes (If yes, explain.)

15. Have you engaged in unauthorized employment while in student status?

☐ No ☐ Yes (If yes, explain.)

B. This Section to be completed only by applicants for extension of stay.

1. Current means and source of support.

2. Reason for requesting extension of stay

C. This Section to be completed only if applying for extension of stay for your F-2 or M-2 dependents.

Name of dependent	Relationship	Country of birth	Date of birth	Passport issued by (country)	Passport expires on (date)

Block below for INS use only.

Microfilm index number	Initial Receipt	Resubmitted	Relocated		Completed		
			Received	Sent	Approved	Denied	Returned

Form I-538 (03/1/88) N

C. This Section to be completed only if an M-1 student applying for school transfer.

1. Date first granted M-1 status
2. Date (s) of absence from the U.S. since granted M-1 status
3. Reason you are requesting a transfer

D. This Section to be completed only if applying for permission to accept off-campus employment.

1, Date first granted F-1 status
2. Date (s) of absence from the U.S. during first year in F-1 status
3. Explain the financial changes that make it necessary for you to seek off-campus employment.

E. This Section to be completed only if applying for permission to engage in practical training.

1. Describe the proposed employment, giving beginning and ending dates and number of hours per week.

2. List all periods of perviously authorized employment for practical training.

A. Prior to completion of studies	B. Curricular or work/study	C. Post completion of studies

Signature of applicant

I certify, under penalty of purjury, that the information in this form is true and correct.

Signature Date

Signature of person preparing form, if other than the applicant

I declare that this application was prepared by me at the request of the applicant and is based on all information of which I have any knowledge.

Signature Date

Name (type or print) Address

SAMPLE FORM I-538

CERTIFICATION OF DESIGNATED SCHOOL OFFICIAL

(This section must be completed by the designated school official at the school the student is attending or was last authorized to attend.)

1. Name (Family in CAPS) (First) (Middle)
4. Level of education being sought
2. Student admission number
3. Date of birth
5. Student's major field of study

I hereby certify that:

☐ A. The student named above:
  - ☐ Is taking a full course of study at this school, and the expected date of completion is: ____________
  - ☐ Is taking less than a full course of study at this school because: ____________
  - ☐ Completed the course of study at this school on (date): ____________
  - ☐ Did not complete the course of study. Terminated attendance on (date): ____________

☐ B. The employment is for practical training in the student's field of study and, upon my information and belief, is not available in the country of the student's residence. The student has been in the educational program for at least 9 months and is eligible for the requested practical training in accordance with INS regulations at 8 CFR 214.2(f)(10).

☐ C. Employment off-campus is due to unforeseen circumstances arising after entry. Acceptance of employment will not interfere with the student's carring a full course of study.

If application is for extension of stay or for permission to accept or continue off-campus employment, complete the following:

A. Student's cost for an academic term of (number of months, not to exceed 12). ____________

Tuition and fees $ ____________
Living expenses $ ____________
Expenses of dependents $ ____________
Other $ ____________
TOTAL $ ____________

B. Student's means of support estimated for the same period of time as in item A.

Personal funds of student $ ____________
Family funds from abroad $ ____________
Funds from the school (specify type) $ ____________
Funds from other source (specify type) $ ____________
Employment, if applicable $ ____________
TOTAL $ ____________

Name and title of designated school official	*Signature*	Date	For Official Use Only Microfilm Index Number
Name of school	School file number (including suffix)	Telephone number	

Form I-538 (03/15/88) N

NEW YORK INSTITUTE OF TECHNOLOGY
Old Westbury, N.Y. 11568
(516) 686-7683
(516) 686-7574

International Student Office

INFORMATION FOR STUDENTS HOLDING THE F-1 STUDENT VISA

As a student holding the F-1 student visa, you are responsible to maintain your visa status while in the U.S. The information presented here is very important and you should read it through carefully. After reading it completely, you should retain this information as you will need to refer to it throughout your stay.

Your Passport

This is the most important document and should be kept valid while you are in the U. S. and must be kept valid for at least six (6) months into the future. You will be able to renew your passport through the consulate or embassy of your country, located in New York or Washington, D.C.

Your U.S. Visa

The visa you were granted by the U.S. Consulate in your country enables you to apply for admission at your port of entry into the U.S.A. The visa is a stamped entry on a page in your passport which contains reference to its type (i.e., F-1) and its expiration date. THE VALIDITY OF THE VISA DOES NOT DETERMINE THE LENGTH OF TIME YOU MAY REMAIN IN THE U.S. AFTER ENTRY. A person's visa need not remain valid once it is used to gain admission to the U.S.A. The common visa for foreign students is the "F-1". Dependents of foreign students may enter the U.S.A. on "F-2" visas. If you are entering the U.S.A. on a visa other than the "F-1" please contact 516-686-7683 upon your arrival.

Form I-20 AB

Form I-20 AB is issued by the college to enable you to apply for the F-1 student visa and to enter the U. S. A student who leaves the U.S. and wishes to re-enter after a temporary absence must present either a new Form I-20 AB or an endorsed page 4 of Form I-20 AB at the port of entry.

Form I-20 ID

Form I-20 ID (this form is a long yellow card), is issued to each student upon entry to the U.S. or upon contact with INS.

This form is to be retained by the student at all times. It will serve as a record of any transactions with INS (i.e., extension of stay, school transfer, practical training). It will carry an admission number which will be unique to the individual student. In addition, it will be necessary to present this form upon re-entry to the U.S. after a temporary absence.

Form I-94

This is a small white card which was issued upon entry to the U.S. and stapled into the passport. It indicated your visa classification (i.e., F-1) and the date to which you have been authorized to remain in the U.S. In addition, it contains your admission number.

Admission Number

Upon entry to the U.S. or upon contact with INS, each student will be issued an admission number. This number will a-pear on Form I-20 ID and Form I-94. The student will retain this number throughout his/her stay as a student. It will be necessary to refer to this number in any transactions with INS. In addition, the college is required to maintain a record of this number.

Full-Time Status

Students are required by INS to maintain a full-time course of study during the academic year (September - May). During the summer months you are not required to enroll. Full-time status at NYIT is 12 credits for both graduate and undergraduate students. Students should be aware that NYIT is required by the U.S. Government regulations to notify the Immigration and Naturalization Service on a regular basis when students are not enrolled full-time or terminate attendance. (Full-time status is 12 credits per semester for undergraduates and 9 for Graduates)

Change of Address

It is important that the college has your correct local address at all times. Please notify the International Student Office of your present U.S. address and any time you change your address. In addition, you are required to notify INS within ten days of a change of address. You may do this by completing Form AR-11. This form should be available at a U.S. Post Office and INS.

NEW YORK INSTITUTE OF TECHNOLOGY
Old Westbury, N.Y. 11568
(516) 686-7684

International Student Office

PRACTICAL TRAINING

Practical training is a benefit offered to F-1 students in the United States who seek to obtain job training in their field of study which is not available in their country of foreign residence.

The following information is intended to serve ONLY as a general guide to the rules and procedures pertaining to the different kinds of practical training authorizations that are available.

Students who are desirous of applying for a practical training authorization are strong urged to set an appointment with their Foreign Advisor at least one month in advance of the time they wish to receive their authorization.

PRACTICAL TRAINING BEFORE COMPLETION OF STUDIES: This form of practical training is almost always taken during the annual vacation. In order to obtain authorization you must do the following:

1. Have finished at least one academic year of study in the United States in F-1 status.
2. Obtain a letter of recommendation from a faculty member in your major area of study indicating that to the faculty members knowledge and belief that the type of training that you are seeking (be specific) is not available in your home country and is beneficial to your understanding of your degree program.
3. Obtain forms I-538 and I-765 from the Immigration & Naturalization Service (INS) (26 Broadway New York, NY) or from your Foreign Student Advisor. Carefully read and

METROPOLITAN CENTER, 1855 BROADWAY, NEW YORK, N.Y. 10023
CENTRAL ISLIP CAMPUS, 211 CARLETON AVENUE, CENTRAL ISLIP, N.Y. 11722

fill out this form. If you don't know how to answer a question leave it blank and bring it to your Advisor's attention when you meet.

4. Obtain a Registra's and Bursar's Clearance within one week of your appointment with your Advisor.

5. If you do not have the newly revised form I-20ID (white copy) request one at least one week prior to your appointment with the Advisor.

6. Schedule an appointment with a N.Y.I.T. Foreign Advisor at least two weeks prior to the date you wish to begin working.

7. Bring the following material with you when you meet with your Advisor:

    A) Letter of reccomendation from member of the faculty in your major.

    B) I-538 & I-765 forms, and $35.00 fee payable to Immigration & Naturalization Service.

    C) Bursar and Registra's Clearance.

    D) I-20ID (revised white copy).

    E) I-94 card.

    F) Your passport.

If all is in order your authorization date can be set at that time. The following should also be kept in mind; you may work only between the dates listed on your I-20ID copy; once begun the 6 month training period cannot be canceled, and that time worked is deducted form a maximum eligilbilty of 12 months.

PRACTICAL TRAINING PRIOR TO COMPLETION OF STUDIES THAT IS PART OF YOUR CURRICULUM: The basic application procedure for practical training before completion of studies that is part of your academic curriculum is similar to the procedure use for practical training prior to completion of studies with the following differences:

1. You must be taking a course or program which requires practical training in order to complete course or degree requirements. Examples of such requirements may be found in Co-op programs, Internships or optional field placements.

2. You may work up to 20 hours per week while taking concurrent course work, and full-time if enrolled in a co-op placement without concurrent coursework.

3. If you have taken curricular practical training full-time for 6 months or more, (or part-time for 12 months or more) you will not be eligible for practical trainng after completion of studies.

4. If you are in a degree program which requires all students to work more than one year full-time (or two years part-time 20 hrs. max. per week) you may do so.

5. At the time of your meeting with your foreign advisor you must provide a written statement from a faculty member in your major area of study indicating that the training being saught is required in the course or program that your enrolled in.

PRACTICAL TRAINING AFTER COMPLETION OF STUDIES: This form of practical training is taken after you complete your degree requirements or graduation. The application period begins sixty (60) days before completion of degree requirements and ends thirty (30) days after graduation.

In order to obtain authorization you must do the following:

1. Have completed all requirements of your degree program or have graduated. A statement from your Academic Advisor or Registrar attesting to this must accompany your application.

2. Obtain a letter of reccommendation from a faculty member in your major area of study indicating that to the faculty members knowledge the training you are seeking (describe in detail) is not available to you in your home country.

3. Obtain forms I-538 and I-765 from the Immigration & Naturalization Service (INS, 26 Broadway NY, NY) or from your Foreign Student Advisor; Carefully read, fillout and sign this form.

4. Obtain a Registra's and Bursar's Clearance within one week of your appointment with your advisor.

5. If you do not have the newly revised form I-20ID (white copy) request one at least one week prior to your appointment with the advisor,

6. Schedule an appointment with a NYIT Foreign Advisor at least two weeks prior to the date you wish to begin working.

7. Bring the following material with you when you meet with your Advisor.

   a). Letter of recommendation.

   b). I-538 form (student filled out).

   c). Bursar & Registrar's Clearance. The registrar's clearance must indicate that you have completed all requirements for your degree or have graduated.

   d). I-20 ID (revised white copy).

   e). I-94 card.

   f). Passport.

If all is in order the Advisor will authorize you for 6 months of practical training. Keep in mind that you may begin work no earlier than the date indicated on your I-20 ID (white copy) and continue employment for no longer than 6 months.

If you are able to secure a job in your field and wish to obtain an additional 6 months of practical training authorization you must apply through the International Student Office within 30 days of taking employment. It is recommended, if you have such interest, that you call the office within 5 days of starting work. The second period application is similar to the first period application procedure except for the following items: 1,2,3,4,5,6 & 7C on pages 3 & 4 are eliminated and a I-765 with a $ 35 check or money order payable to the INS and a letter from your employer (on company letterhead) stating your job title, responsibilities, and beginning and termination dates of employment must be submitted. NOTE: The employers letter must indicate that employment began no earlier than the authorization date illustrated on the I-20 ID copy and that employment will end no later that 1 year from this date (assuming that you have the MAXIMUM 1 year of eligibility available to you).

4.9 Employment

Employment means the rendering of services on either a part-time or full-time basis for compensation, financial or otherwise, including self-employment. Although investing is not considered employment, working in a business in which a student is an investor is considered employment. [*Wettasinghe v. U.S. Department of Justice, INS*, 702F.2d 641 (6th Cir. 1983)] An F-1 student may accept employment or engage in business only under certain conditions and, in some cases, only after securing INS approval.

The regulations have divided employment of F-1 students into several categories: off-campus employment, on-campus employment, practical training, and employment sponsored by a certain type of international organization.

4.9.1 *Off-campus employment.* An F-1 student may accept off-campus employment (other than practical training) only if INS grants approval. To be eligible to apply for off-campus employment, a student must have been in F-1 status for at least one year. A temporary absence of five months or less from the United States during the first full year does not disqualify an F-1 student from being eligible for employment authorization. [8 CFR 214.2(f)(9)(ii); 1987 OI 214.2 (f)(9)(ii)] A continuous absence from the United States of one year or more constitutes a break in the continuity of a student's education. Therefore, upon returning after such an absence, an F-1 student is again subject to the prohibition against off-campus employment during the first full year in the United States. [1985 OI 214.2 (f)(28)—This statement was omitted from the 1987 revision of the OIs, but it is assumed the policy is still in effect.]

In order for a student to qualify for off-campus employment, the following conditions must be met: (1) the student must be in good standing and be carrying a full course of study; (2) the student must demonstrate economic necessity due to unforeseen circumstances arising subsequent to entry or subsequent to change to student classification; (3) the student must demonstrate that accepting employment will not interfere with carrying a full program of study; and (4) the student agrees employment will not exceed 20 hours per week while school is in session. [8 CFR 214.2(f)(9)(ii)]

"A student may be granted employment authorization if he or she can establish that the economic necessity is caused by factors beyond the student's control, such as loss of financial aid (scholarship, etc.) or on-campus employment, substantial fluctuations in the value of currency or exchange rate, inordinate increase in tuition and living costs, unexpected change in the financial condition of the student's source of support, medical bills and other unexpected expenses." [1987 OI 214.2(f)(9)(ii)(B)]

The student applies to INS on Form I-538, which must be endorsed by a designated school official certifying that the listed conditions have been met. The Form I-538, the fee (see Appendix I), and the student's Form I-20 ID (Student) Copy must be submitted to the district office of INS having jurisdiction over the student's place of study. If INS approves the work permit, the Form I-20 ID (Student) Copy is endorsed to show approval and the dates work authorization begins and ends; if INS denies the work permit, the Form I-20 ID (Student) Copy is usually endorsed accordingly, although such an endorsement is not required. The student has permission to engage in employment only when he or she receives the Form I-20 ID Copy endorsed by INS to show that permission.

The regulations require the designated school official to certify the facts of a case by signing the Form I-538. This places a great responsibility on the school official to evaluate the facts of each case thoroughly and to sign the Form I-538 only when satisfied that all requirements have been met. The district director may give considerable weight to the school official's certification, provided the application gives detailed information about and a reasonable explanation of the student's economic circumstances. [1985 OI 214.2(f)(29)—This provision was omitted from the 1987 revision of the OIs, but it is assumed the policy is still in effect.]

An approved off-campus work permit authorizes a student to work up to a maximum of 20 hours per week while school is in session and full time during vacation periods or when the school is not in session. The student may work during a summer or other authorized vacation only if he or she is registered for the following term or is eligible and intends to register for that term. Work permission expires on the date specified on the Form I-20 ID (Student) Copy, when the student transfers to another school, or when the need for employment ceases. [8 CFR 214.2(f)(9)(iii)] "As long as the student is maintaining status, beginning a new educational program at the same school does not terminate the employment authorization." [INS letter to NAFSA, May 11, 1988]

A student who wishes to apply for a new off-campus work permit after transferring to another school may do so after completing the transfer process and registering at the new school (see Section 4.8.2). [1985 OI 214.2(f)(30)(ii)—This provision was omitted from the 1987 revision of the OIs, but it is assumed the policy is still in effect.]

Permission to accept any employment, whether or not that employment is part of an academic program, is automatically suspended if the secretary of labor certifies to INS that a strike or other labor dispute involving a work stoppage is in progress at the student's place of employment. [8 CFR 214.2(f)(9)(v)]

Special provisions pertain to citizens of the Republic of the Marshall Islands and the Federated States of Micronesia. Citizens of these countries, including F-1 students, are permitted to be employed in the United States. The regulations do not make clear whether they must obtain an "employment authorized" stamp from INS or can accept employment without going through any procedure. According to an INS official, an "employment authorized" stamp is supposed to be placed on the Form I-94 of any F-1 student entering the United States from these South Pacific countries. If the Form I-94 is not so stamped and the student wishes to have employment authorization, the student can obtain the authorization upon presenting a district INS office with the Form I-94 and proof of citizenship.

4.9.2 *On-campus employment.* An F-1 student may accept employment at the institution he or she is authorized to attend without prior approval from INS, as long as the student is in good academic standing and is enrolled in a full course of study. "On campus employment means employment performed on the school's premises." On-campus employment includes employment for a commercial firm providing on-campus services for students, for example, in the school's bookstore or cafeteria. It does not include employment on the school's premises for a commercial firm that is not providing on-campus services for students, for example, at a construction site for a new school building. [1987 OI 214.2(f)(9)(i)]

Except in the case of on-campus employment undertaken pursuant to a scholarship, fellowship, assistantship, or postdoctoral appointment, an F-1 student may not accept on-campus employment that displaces a U.S. resident. [8 CFR 214.2(f)(9)(i)] The F-1 student, however, may be hired to fill a vacancy to replace a resident, whether or not there are residents also seeking the position.

On-campus work, including work undertaken pursuant to a scholarship, fellowship, assistantship, or postdoctoral appointment, is limited to 20 hours per week while school is in session. Such employment may be full time during vacation periods for students who are eligible and intend to register for the subsequent academic term.

Until October 12, 1988, on-campus employment pursuant to a scholarship, fellowship, assistantship, or postdoctoral appointment was not limited to 20 hours weekly, nor was it confined to work performed on the school's premises. In a controversial cable to its field offices on that date, INS announced the new limits: "On-campus employment pursuant to the terms of a scholarship, fellowship, assistantship, or postdoctoral appointment which is a part of the student's academic program must, normally, be performed on the premises of the school and is limited to no more than 20 hours a week when school is in session." A follow-up cable, issued on November 7, said the new "guidelines" did not affect "those postdoctoral fellows who were placed in F-1 status prior to October 12, 1988." The November 7 cable urged designated school officials to have such postdoctoral fellows change to another nonimmigrant category, such as H or J, but said "failure to do so due to lack of resources will not subject the school or the F-1 postdoctoral fellow to sanctions or penalties" or render the student ineligible for adjustment of status to that of a permanent resident.

On-campus employment is not permitted after completion of a course or courses of study unless the student has completed the transition procedures from one educational level to another at the school he or she is authorized to attend, has effected a transfer to a new school, or is certified as eligible for practical training.

4.9.3 ***Practical training.*** An F-1 student may be eligible to engage in temporary employment for practical training in his or her field of study, both before and after completion of studies. To be eligible for practical training, a student must have been in F-1 status for at least nine months. A student in an intensive English-language training program is not eligible for practical training, although time spent in F-1 status in such a program may be counted toward satisfying the nine-month requirement. Students may engage in practical training only after they have received Form I-20 ID (Student) Copy endorsed to show such eligibility, and only for the period indicated on the form.

4.9.3.1 *Prior to completion of studies.* Practical training prior to completion of studies may be authorized only (1) after completion of all course requirements for a bachelor's, master's, or doctoral degree, excluding the thesis or its equivalent; (2) if the student is attending a high school, college, university, seminary, or conservatory that requires or makes optional practical training of candidates in that field (for example, a practicum); or (3) during the student's annual vacation, if the student is attending a college, university, seminary, or conservatory. [8 CFR 214.2(f)(10)(i)]

Practical training prior to completion of studies may not exceed a total of 12 months, except in instances where more than that is required as part of the student's academic curriculum and the student is unable to complete the course of study without it. [1987 OI 214.2(f)(10)(iv)]

To apply for permission for practical training, a student must submit the following to a designated school official at the authorized school of attendance:

"(1) A completed request for practical training on Form I-538; and

"(2) Form I-20 ID (Student) Copy; and

"(3) A certification from the head of the student's academic department or the professor who is the student's academic adviser stating that upon his or her information and belief, employment comparable to the proposed employment is not available to the student in the country of the student's foreign residence" unless the student is applying for training that is an optional or required part of the course of study. [8 CFR 214.2(f)(10)(i)(B)]

To certify the student's eligibility to engage in practical training, the designated school official must do the following:

1. certify on Form I-538 that the proposed employment is for the purpose of practical training and is related to the student's course of study, and, upon the official's information and belief, that comparable employment is not available in the student's country, unless the student is applying for practical training that is an optional or required part of the course of study;
2. endorse Form I-538 to show the beginning and end dates for which practical training has been certified and send the form to the INS Data Processing Center; and

3. endorse Form I-20 ID (Student) Copy to show the "date until which employment is authorized; the occupation or field in which the employment is authorized; the name, title and signature of the designated school official; and the date and location of the endorsement." [8 CFR 274a.12(c)(3)(ii), *Federal Register,* March 16, 1988, p. 8614] For example: "Practical training authorized until 12/31/89, economics, Jane Doe, FSA, [signed] Jane Doe, 6/1/89, Workerville, MD." (This regulation takes precedence over and is slightly at variance with OI 214.2(f)(10)(x), which was issued earlier and required the practical-training endorsement to specify whether the training was pre- or postcompletion of studies.)

The student may engage in practical training upon receipt of the endorsed Form I-20 ID (Student) Copy.

For students enrolled in a college, university, conservatory, or seminary having a curricular-training program (e.g., alternate work/study, internship, or cooperative education), participation in such programs is treated as under item (2) in the first paragraph of this section (4.9.3.1). Full-time off-campus employment (with no concurrent coursework) is to be deducted from the potential 12 months of practical training prior to completion of studies. Periods of part-time off-campus employment of not more than 20 hours per week undertaken concurrent with coursework are to be deducted at the rate of 50 percent, that is, one month deducted for every two months of concurrent practical training and coursework. A student charged with six months or more of participation in a curricular practical-training program is not eligible for practical training after completion of studies. [8 CFR 214.2(f)(10)(i)(A-D); 1987 OI 214.2(f)(10)(x)]

4.9.3.2 *After completion of studies.* If the student intends to engage in only one course of study, practical training may be authorized after completion of that course of study. If the student intends to engage in more than one course of study, practical training may be authorized after completion of at least one course of study. [8 CFR 214.2(f)(10)(ii)]

Practical training after completion of studies may not exceed a total of 12 months. If authorized, the first period of pratical training is for a maximum of 6 months. The student may apply for a second period of training, as discussed below.

To apply for the first period of training, a student must submit the following to a designated school official at the school he or she is authorized to attend no more than 60 days prior to completion of the course of study, but less than 30 days after completion of the course of study: (1) a completed Form I-538 without fee; (2) Form I-20 ID (Student) Copy; and (3) a certification from the head of the student's academic department or the student's academic adviser that, upon information and belief, comparable employment is not available in the country of the student's foreign residence. A specific job offer is not required for the student to begin the first period of practical training.

To certify the student's eligibility to engage in the first period of practical training after completion of studies, the designated school official must do the following:

1. certify on Form I-538 that the proposed employment is for the purpose of practical training, is related to the student's course of study, and, upon information and belief, that comparable employment is not available in the country of the student's foreign residence;

2. endorse Form I-538 to show the beginning date (date of completion of studies) and end date (six months thereafter) for which practical training has been certified and send the form to the INS Data Processing Center; and

3. endorse Form I-20 ID (Student) Copy to show the "date until which employment is authorized; the occupation or field in which employment is authorized; the name, title, and signature of the designated school official. . .and the date and location of the endorsement." [8 CFR 214a.12(c)(3)(ii), *Federal Register,* March 16, 1988, p. 8614] The school official should return Form I-20 ID (Student) Copy to the student.

The student may engage in practical training upon receipt of the endorsed Form I-20 ID (Student) Copy.

A student may be granted a second period of practical training after completion of studies only if the student has begun qualified employment during the first authorized period and application is made within 30 days of beginning qualified employment.

To apply for a second period, a student must submit the following to the INS office having jurisdiction over the place of employment: (1) a completed Form I-538 with fee (see Appendix 1), properly certified by a designated school official after seeing the letter described in (3) below; (2) Form I-20 ID (Student) Copy; and (3) a letter from the student's employer stating the applicant's occupation, the exact date employment began, and the date employment will terminate and describing the duties of the applicant in detail.

To approve a second period, the district director must determine that the student began qualified employment during the first period, that the employment is related to the student's course of study, and that the student can complete the training within the maximum time authorized. If the second period of practical training is approved, the district director will endorse Form I-538 with the approval stamp, show the beginning date (end date of the first period) and end date (date 12 months after employment began or 14 months after the date of completion of studies, whichever is earlier) for which practical training has been approved. The district director will also endorse Form I-20 ID (Student) Copy to show the date until which employment is authorized; the occupation or field; the name, title, and signature of the authorizing officer; and the date and location of the endorsement, and return it to the student. [8 CFR 274a.12(c)(3)(ii), *Federal Register,* March 16, 1988, p. 8614]

A student who has been authorized a first period of practical training may continue to be employed while the application for a second period is pending until a decision is received from INS, but not for more than a total of 12 months.

A student authorized to engage in practical training is considered in status for the period authorized plus 60 days in which to depart from the United States. Employment is not permitted, however, during the 60-day period to depart.

A student may change employers during the period of authorized practical training, provided that the new employment meets the same eligibility criteria. In such cases a district director may require the student to establish compliance with these requirements by a letter from the employer or by other means. [1987 OI 214.2(f)(10)(ix)]

An F-1 student who wants to terminate practical training and begin a new program of study must follow the procedures for transfer of schools or for continuation from one educational level to another at the school last authorized to attend, both of which are discussed in Section 4.8.2.

The 1987 Operations Instructions reverse the policy stated in the 1985 OIs about reclaiming time not used in practical training. OI 214.2(f)(10)(viii) states: "If a student stops employment for any reason before the authorization expires, the remaining time may not be credited for later use." OI 214.2(f)(10)(vii) states that a student may use a first six-month period of postcompletion practical training after completing one program of study and use the second six-month period after completing another program of study. In that case, according to the May 11, 1988, INS letter to NAFSA, "the two separate six-month segments may be regarded as two first periods. Procedures for the first period post-completion practical training may be followed in both occasions."

The OIs appear to consider practical training after completion of studies as two rigid six-month periods that can be taken together or in two separate six-month segments, but in no other combination. [1987 OI 214.2(f)(10)(vii-viii)]

An F-1 student in practical training who travels outside the United States temporarily can be readmitted for the remainder of the authorized training period shown on the Form I-20 ID (Student) Copy. The school may issue Form I-20A-B for practical training or endorse page 4 of the Form I-20A-B issued for practical training for the student's reentry, provided practical training has been certified by the school official or authorized by INS (see Section 4.11.2). If a student has completed his or her studies and wishes to leave the United States before practical training is certified or authorized, he or she will not be able to obtain permission for practical training upon return to the United States if, indeed, the student is permitted to reenter the country at all. Time spent abroad during a period of authorized practical training is charged against maximum practical-training time for which the student is eligible.

If the training sought by an F-1 student cannot be completed within the maximum practical training period for which he or she is eligible, permission to engage in practical training may not be authorized except where the longer period is actually required to complete the student's course of study (see Section 4.9.3.1 and 1987 OI 214.2[f][10][iv]). A change to another nonimmigrant status is called for in these cases. That other nonimmigrant status may be H-1 (for people completing programs that qualify them to practice a profession), H-3 (for trainees at a lower or less specialized level of education), or J-1 (if the graduate's prospective employer is the sponsor of an exchange-visitor program whose activities encompass the proposed training). (See Section 2.7 concerning changes of nonimmigrant classification.)

4.9.4 ***Employment under sponsorship of certain international organizations.*** A special situation exists for students who have been offered employment under the sponsorship of an international organization, as defined by the International Organization Immunities Act. [59 Stat. 669] Employment is allowed if the organization provides written certification to the district director having jurisdiction over the intended place of employment that the proposed employment is within the scope of the organization's sponsorship. [8 CFR 274a.12(c)(3)(iii)] No form is needed and the Form I-20 ID (Student) Copy need not be noted to the effect that the employment is authorized.

4.9.5 ***Verification of employment eligibility.*** The Immigration Reform and Control Act of 1986 (PL 99-603) created statutory provisions prohibiting the unlawful employment of aliens. Regulation 8 CFR 274a provides for a verification system of employment eligibility, designed to prevent the employment of unauthorized aliens. It contains a section specifying the classes of aliens, including students in F-1 status, who are authorized to accept employment. [8 CFR 274a.12 and 8 CFR 274a.2(b), a section specifying particular documents that must be presented by the alien and verified by the employer to establish eligibility for employment] Part-time on-campus employment (see Section 4.9.2) "is authorized by the school and no specific endorsement by a school official or Service officer is necessary" to show that the employment is authorized. [8 CFR 274a.12(b)(6), *Federal Register,* March 16, 1988, p. 8614] Authorization for off-campus employment (as discussed in Section 4.9.1) is shown on Form I-20 ID (Student) Copy, which is endorsed by INS to show "the date until which employment is authorized; a statement that the hours authorized per week while school is in session may not exceed 20 hours weekly; the identifying number of the Service officer; and the date and location of the endorsement." [8 CFR 274a.12(c)(3)(i), *Federal Register,* March 16, 1988, p. 8614] Authorization for practical training employment also appears on Form I-20 ID (Student) Copy. If the authorization is given by a school official, its text is that quoted in Sections 4.9.3.1 and 4.9.3.2. If the practical training authorization is granted by INS, it shows "the date until which employment is authorized; the occupation or field in which employment is authorized; . . . the identifying number of the Service officer; and the date and location of the endorsement." [8 CFR 274a.12(c)(3)(ii), *Federal Register,* March 16, 1988, p. 8614]

4.9.6 *Social Security coverage.* Contributions for Social Security should not be withheld from wages of nonimmigrant F-1 aliens if the employment is authorized. Further information can be found in the Social Security Administration publication SSA 78-10056, "Social Security Coverage for Foreign Students and Exchange Visitors," which is available from any Social Security office (see Appendix 8, References). F-1 students may want to show this booklet to an employer who is not familiar with this exemption.

4.9.7 *Income tax.* Earnings from student employment, including income from assistantships, are usually subject to federal and state income taxes. Additional information on F-1 students' federal income tax obligations may be found in Internal Revenue Service publications 515, "Withholding on Nonresident Aliens and Foreign Corporations," and 519, "U.S. Tax Guide for Aliens." (See Appendix 8.)

STUDENT (F-1) STATUS PRACTICAL TRAINING INFORMATION SERIES

PART II. Curricular Practical Training (PT)

Definition: Employment pursuant to a required or optional internship which is part of the regular curriculum of your school.

Eligibility: You must have been in F-1 status for at least nine months. The internship must be part of the regular curriculum (listed as a course offering in your school's bulletin) or a specific University requirement to earn your degree. You are eligible for a total of twelve months of fulltime equivalent Curricular Practical Training. You may do more than 12 months of CPT only if your degree program requires more. If you have already used all of your post-degree Practical Training (see Part IV), you are eligible to engage in CPT only if it is required for your degree.

The University will require you to have completed a full academic year of your degree or certificate program before applying for CPT, unless your school or department requires all students to do their internships earlier in their programs. If you are required to do an internship but have not been in F-1 status for nine months, you may do the internship on a voluntary basis (you receive no payment or compensation).

The Procedure: Submit the following documentation to the ISO as early as 60 days but no less than 10 days before you wish to begin employment:

1) completed INS form I-538
2) I-20 I.D. copy (narrow yellow form)
3) letter from the faculty member who will supervise the internship stating:
    a. the specific internship opportunity
    b. the specific degree requirement or optional course (e.g. G7621y) that it satisfies
    c. the minimum requirements to complete the internship
    d. a reasonable period of time needed to complete the internship (e.g. satisfying the requirements of a 1 semester 3 credit course would normally be done in 1 semester or less*)
4) a letter offering internship employment from the employer including the following information:
    a. inclusive dates of employment (beginning and ending date)
    b. how many hours you will work weekly
    c. a description of duties in sufficient detail to clearly show that it is appropriate to meeting the requirements of your internship
5) passport and I-94

* The objectives of Curricular Practical Training are academic and not employment. Permission for CPT will be limited to satisfying the requirements of the internship, as set by your school or department. There is, however, no limit to the hourly wage one may be paid under CPT.

The International Student Office staff will:

1) review your application for eligibility
2) endorse and return to you the signed I-20 I.D. copy, if you are eligible
3) notify INS of the approved period of Curricular Practical Training

Special Considerations: Curricular Practical Training will be deducted from your 12 month eligibility for Practical Training before completion of studies. Fulltime CPT with no concurrent coursework will be deducted from the 12 month total on a month for month basis. Curricular Practical Training which exceeds 20 hours per week will be deducted from the 12 month maximum on a month for month basis, irrespective of whether you are concurrently enrolled halftime or fulltime. Curricular Practical Training of 20 hours per week or less conducted concurrently with a halftime program of academic study will be deducted at a rate of 50% (one month deducted for every two months of parallel coursework and CPT). Students who participate in Curricular Practical Training equivalent to six months or more prior to graduation will not be eligible for Practical Training after completion of studies.

For information on other Practical Training options ask at ISO for:

Part I.	Practical Training During Annual Vacation Period
Part III.	Practical Training Following Completion of All Course Requirements for Your Degree Except the Thesis or Equivalent
Part IV.	Practical Training After Completion of Studies

AT:264/IN:4b
2/26/88

NONIMMIGRANTS

Visa Symbol	Class	Section of Law
A-1	Ambassador, public minister, career diplomat or consular officer, and members of immediate family	101(a)(15)(A)(i)
A-2	Other foreign government official or employee, and members of immediate family	101(a)(15)(A)(ii)
A-3	Attendant, servant, or personal employee of alien classified A-1 or A-2, and members of immediate family	101(a)(15)(A)(iii)
B-1	Temporary visitor for business	101(a)(15)(B)
B-2	Temporary visitor for pleasure	101(a)(15)(B)
C-1	Alien in transit	101(a)(15)(C)
C-2	Alien in transit to United Nations Headquarters District under Section 11 (3), (4), or (5) of Headquarters Agreement	101(a)(15)(C)
C-3	Foreign government official, members of immediate family, attendant, servant, or personal employee, in transit	212(d)(8)
D	Crewman (seaman or airman)	101(a)(15)(D)
E-1	Treaty trader, spouse, and children	101(a)(15)(E)(i)
E-2	Treaty investor, spouse, and children	101(a)(15)(E)(ii)
F-1	Student in academic or language program	101(a)(15)(F)(i)
F-2	Spouse or child of student in academic or language program	101(a)(15)(F)(ii)
G-1	Principal resident representative of recognized foreign member government to international organization, staff, and members of immediate family	101(a)(15)(G)(i)
G-2	Other representative of recognized foreign member government to international organization, and members of immediate family	101(a)(15)(G)(ii)
G-3	Representative of nonrecognized or nonmember foreign government to international organization, and members of immediate family	101(a)(15)(G)(iii)
G-4	International organization officer or employee, and members of immediate family	101(a)(15)(G)(iv)

Visa Symbol	Class	Section of Law
G-5	Attendant, servant, or personal employee of alien classified G-1, G-2, G-3, or G-4, and members of immediate family	101(a)(15)(G)(v)
H-1	Temporary worker of distinguished merit and ability	101(a)(15)(H)(i)
H-2A	Temporary agricultural worker	101(a)(15)(H)(ii)
H-2B	Temporary worker performing services unavailable in the United States	101(a)(15)(H)(ii)
H-3	Trainee	101(a)(15)(H)(iii)
H-4	Spouse or child of alien classified H-1, H-2, or H-3	101(a)(15)(H)
I	Representative of foreign information media, spouse, and children	101(a)(15)(I)
J-1	Exchange visitor	101(a)(15)(J)
J-2	Spouse or child of exchange visitor	101(a)(15)(J)
K-1	Fiancée or fiancé of U.S. citizen	101(a)(15)(K)
K-2	Child of fiancée or fiancé of U.S. citizen	101(a)(15)(K)
L-1	Intracompany transferee	101(a)(15)(L)
L-2	Spouse or child of alien classified L-1	101(a)(15)(L)
M-1	Student in vocational or other recognized nonacademic institution	101(a)(15)(M)(i)
M-2	Spouse or child of student in vocational or other recognized nonacademic institution	101(a)(15)(M)(ii)
N-8	Parent of an alien child accorded special immigrant status	101(a)(15)(N)
N-9	Child of an alien parent accorded special immigrant status	101(a)(15)(N)
NATO 1-7	Includes the principal permanent representative of a member NATO state; other representatives of member states; official clerical staff; officials of NATO; experts; members of a civilian component accompanying a force; attendants, servants, or personal employees of NATO visa holders; and members of immediate family of the above.	Various treaty articles

U.S. Department of Justice

Immigration and Naturalization Service

425 Eye Street N.W.
Washington, D.C. 20536

SEP 14 1987

CO 214f-P

11 SEP 1987

Mr. John F. Reichard
Executive Vice President
NAFSA
1860 19th St., N.W.
Washington, D.C. 20009

Dear Mr. Reichard:

This responds to your request of July 21, 1987, for clarification of documentary requirements for nonimmigrant students in F-1 classification under the employer sanction provisions of 8 CFR 274a.

Part 274 of the Immigration Reform and Control Act of 1986 deals with the control of employment of aliens. Subpart A - Employer requirements - makes clear that the employer is required to verify employment eligibility of all prospective job applicants. All employers must comply with the procedures established by this section, which involve the examination of documentary evidence of identity and employment authorization and the completion of the Employment Eligibility Verification Form (Form I-9). Service regulations at 8 CFR 274a.2(b)(1)(v)(A)(4)(ii) state that the combination of an unexpired foreign passport and a Form I-94, Record of Arrival and Departure, containing an employment authorization stamp, is acceptable documentary evidence for both identity and employment eligibility.

The requirements imposed by these regulations, however, should be construed in accordance with the regulations governing F-1 students at 8 CFR 214.2(f). Pursuant to these regulations, designated school officials may authorize employment for students under specified conditions. Such employment authorizations are recorded on Forms I-20 ID instead of Forms I-94. Therefore, a Form I-20 ID properly endorsed for employment by an INS officer or a designated school official pursuant to 8 CFR 214.2(f), in combination with a Form I-94, may be accepted as a document evidencing employment authorization for F-1 students. Similarly, a Form I-20 ID properly endorsed for employment, in combination with an unexpired foreign passport and a Form I-94, may be accepted as a document of identity, and as a document authorizing those types of student employment provided for by 8 CFR 214.2(f).

The INS is aware of the need for regulatory revision to clarify the Service's position on this issue. We anticipate that such a revision will be included in a technical amendment, which is going to be published in the Federal Register soon.

Meanwhile, copies of this letter may be reproduced and distributed to F-1 students and their prospective employers, providing an official explanation of the unique employment authorization procedures involving nonimmigrant students in this classification.

I trust that NAFSA will find this letter helpful. Please let me know if I can be of further assistance.

Sincerely,

Julia B. Combs, for

Richard E. Norton
Associate Commissioner,
Examinations

IRS INSTRUCTIONS FOR FORM 1040 NR
U.S. NONRESIDENT ALIEN INCOME TAX RETURN

1989

Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

(Section references are to the Internal Revenue Code, unless otherwise noted.)

General Instructions

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 hrs., 33 min.
Learning about the law or the form	1 hr., 44 min.
Preparing the form	3 hrs., 47 min.
Copying, assembling, and sending the form to IRS	1 hr., 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0089), Washington, DC 20503.

What's New for 1989?

Supplemental Medicare Premium.—The supplemental Medicare premium has been repealed. DO NOT make an entry on line 51, but be sure to complete line 52.

Deduction for Exemptions.—The deduction allowed for each exemption has increased to $2,000.

For 1989, you may not claim an exemption for your child who was a full-time student and was age 24 or older at the end of the year, unless the child's gross income was less than $2,000.

Social Security Numbers for Dependents Age 2 or Older.—If you claim any person age 2 or older as a dependent, show that person's social security number on your return. If your dependent does not have a number, see the instructions for line 7c, column (3), on page 5.

Employee Business Expenses.—For most people, employee business expenses are deductible only as an itemized deduction on Schedule A (Form 1040NR), line 7a. Reimbursements you received for your expenses under an arrangement with your employer should not have been reported to you as income on your Form W-2 if the arrangement requires you to: (1) substantiate your expenses to your employer; **and** (2) return (and you do return) any amount in excess of your substantiated expenses covered under the arrangement.

If the arrangement does **not** meet both of the above conditions, amounts you received under the arrangement should have been reported to you as wages on your Form W-2.

Purpose of Form

Form 1040NR is used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a U.S. tax return. It is also used for filing nonresident alien fiduciary (estate and trust) returns.

Additional Information. If you need more information than these instructions give, our free publications may help you. **Pub. 519,** U.S. Tax Guide for Aliens, will be the most important, but these instructions refer to others you may find useful. The following publications may also help:

Pub. 525, Taxable and Nontaxable Income.
Pub. 529, Miscellaneous Deductions.
Pub. 552, Recordkeeping for Individuals.
Pub. 597, Information on the United States-Canada Income Tax Treaty.
Pub. 901, U.S. Tax Treaties.
Pub. 910, Guide to Free Tax Services.

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289, U.S.A.

Alien Status

Specific rules apply for determining residency or nonresidency. Intent is not important in determining your residency status. You are considered a nonresident alien if you are neither a U.S. citizen nor a U.S. resident under either the **green card test** or the **substantial presence test**. You are also considered a nonresident alien if you otherwise meet the substantial presence test but you come under either of two exceptions to that test—the "exempt individual" exception or the "closer connection to foreign country" exception.

Resident Alien or Nonresident Alien.—Generally, you are considered a resident alien if you meet either the lawful permanent residency test (the "green card" test) or the substantial presence test for 1989 . You are considered a nonresident alien for the year if you are neither a U.S. citizen nor a U.S. resident under either of these tests.

- **Green card test.** You are a resident for tax purposes if you are a lawful permanent resident (immigrant) of the United States at any time during 1989.
- **Substantial presence test.** Alternatively, you are considered a U.S. resident if you meet the substantial presence test for 1989. Under this test, you must be physically present in the United States for at least:

  a. 31 days during 1989, and

  b. 183 days during the period 1989, 1988, and 1987, counting all the days of physical presence in 1989 but only ⅓ the number of days of presence in 1988 and only ⅙ the number of days in 1987.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

The following are exceptions to the days of presence rules:

1. Exempt Individual. You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:

- **a.** foreign government or international organization related individual,
- **b.** teacher or trainee,
- **c.** student, or
- **d.** professional athlete who is temporarily in the United States to compete in a charitable sports event.

2. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1989 if you:

- **a.** were present in the United States for fewer than 183 days during 1989 , and
- **b.** establish that during 1989 you had a tax home in a foreign country and had a closer connection to that country than to the United States.

For details on resident and nonresident status, the tests for residence and the exceptions to them, see Pub. 519.

Tax Obligations of Legalized Aliens.—As an alien having income from the United States, you must pay U.S. taxes. This applies whether you are a legal U.S. resident or an alien undergoing legalization.

The immigration law provided an immigration amnesty; it did not provide a tax amnesty. Therefore, if you have not filed required tax returns for each of the years since you first came to the United States, you should do so as soon as possible.

Get the Form 1040 Instructions to see if you must file a return.

Who Must File

Use Form 1040NR if:

1. You were a nonresident alien engaged in a trade or business in the United States during 1989. You must file a return on Form 1040NR even if:

   a. none of your income came from a trade or business conducted in the United States,

   b. you have no income from U.S. sources, or

   c. your income is exempt from U.S. tax.

In any of the above three cases, you do not need to complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

2. You were a nonresident alien not engaged in a trade or business in the United States during 1989 with income on which not all U.S. tax that you owe was withheld.

3. You represent a deceased person who would have had to file Form 1040NR.

4. You represent an estate or trust that would have had to file Form 1040NR.

Exception for Children Under Age 14.—If your child was under age 14, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than $5,000, you may be able to elect to report your child's income on your return. If you do, your child will not have to file a return. For more details, get **Form 8814,** Parent's Election To Report Child's Interest and Dividends.

Filing a Deceased Person's Return.—The spouse or personal representative must file the return for a deceased person who was required to file a return for 1989. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

Filing for an Estate or Trust.—If you are filing Form 1040NR as the fiduciary of a nonresident alien estate or trust, change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to **Form 1041,** U.S. Fiduciary Income Tax Return, and its instructions.

When To File

Period Covered.—Form 1040NR covers calendar year 1989 and fiscal years that began in 1989.

Individuals.—If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the calendar year is due by April 15 of the next year.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 6th month after your tax year ends. A return for the calendar year is due by June 15 of the next year.

Estates and Trusts.—If you file for a nonresident alien estate or trust that has an office in the United States, file the return by the 15th day of the 4th month after the tax year ends. If you file for a nonresident alien estate or trust that does not have an office in the United States, file the return by the 15th day of the 6th month after the tax year ends.

Note: *If the regular due date for filing falls on a Saturday, Sunday, or legal holiday, use the next regular workday.*

If you know that you cannot file by the due date, you should ask for an extension using **Form 4868,** Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. You must file Form 4868 by the regular due date of the return.

Note: *Form 4868 does not extend the time to pay your income tax. The tax is due by the regular due date of the return.*

Where To File

File Form 1040NR with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Election To Be Taxed As a Resident Alien

Under some circumstances you can elect to be taxed as a U.S. resident for the whole year. You can make this election if either of the following applies to you:

- You were a nonresident alien on the last day of the tax year, and your spouse was a U.S. citizen or resident alien on the last day of the tax year.
- You were a nonresident alien at the beginning of the tax year, but you were a resident alien on the last day of the tax year and your spouse was a U.S. citizen or resident alien on the last day of the tax year. (This also applies if both you and your spouse were nonresident aliens at the beginning of the tax year and both were resident aliens at the end of the tax year.)

If you elect in 1989 to be taxed as a U.S. resident, you and your spouse must file a joint return on Form 1040 or 1040A for 1989. Your worldwide income for the whole year will be taxed in accordance with U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return on Form 1040 or 1040A for 1989. Your worldwide income for the whole year must be included whether you file a joint or separate return.

To make the election, you must file Form 1040 or 1040A as your income tax return and attach the statement described in Pub. 519.

Dual-Status Taxpayers

Note: *If you make the election to be taxed as a resident alien (discussed earlier), the special instructions and restrictions discussed here do not apply.*

Dual-Status Tax Year

A dual-status year is one in which you change status between being a nonresident and resident alien. Different U.S. income tax rules apply to each status.

Most dual-status years are the years of arrival or departure. Before you arrive in the United States, you are a nonresident alien. After you arrive, you may be a resident or not, depending on the circumstances.

If you become a U.S. resident, you stay a resident until you leave the U.S. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. (See Pub. 519.)

What To File for a Dual-Status Year

If you were a U.S. **resident** on the last day of the tax year, file your return on **Form 1040,** U.S. Individual Income Tax Return. Write "Dual-Status Return" across the top, and attach a statement to show your income for the part of the year you were a nonresident. You may use Form 1040NR as the statement; write "Statement" across the top.

If you were a **nonresident** on the last da of the tax year, file your return on Form 1040NR. Write "Dual-Status Return" across the top, and attach a statement to show your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; write "Statement" across the top.

Statements.—Any statement you file with your return must show your name, address and social security number (taxpayer identification number), but you need not sign the statement. Your signature on a return also applies to supporting statemen and schedules.

When and Where To File for a Dual-Status Year

If you were a nonresident alien on the last day of your tax year, file your Form 1040N and statement according to the instruction under **When To File** and **Where To File.** If you were a resident alien on the last day of your tax year, file your Form 1040 and statement according to the Form 1040 instructions.

Income Subject to Tax for Dual-Status Year

As a dual-status alien not filing a joint return, you are taxed on income from all sources for the part of the year you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income effectively connected with the conduct of a trade or business in the United States is taxable.

Income you receive as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you become a nonresident alien after receiving it and before the close of the tax year. Conversely, income you receive from sources outside the United States while a nonresident alien is not taxable in most cases even if you become a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is taxable whether you receive it while a nonresident alien or a resident alien.

Restrictions for Dual-Status Taxpayer

Standard Deduction.—You may not take the standard deduction.

Head of Household.—You may not use th *Head of Household* Tax Table column or Ta Rate Schedule.

Joint Return.—You may not file a joint return. However, see **Election To Be Taxed As a Resident Alien** on this page.

Tax Rates.—If you are married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on this page, you must use the Tax Table column or Tax Rate Schedule for *Married Filing Separately* to figure your tax on income effectively connected with a U.S trade or business. You may not use the *Single* Tax Table column or Tax Rate Schedule.

Personal Exemptions.—As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You may not use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the tax year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, Japan, or the Republic of Korea, or is a U.S. National. (See Pub. 519.)

How To Figure Tax for Dual-Status Tax Year

When you figure your U.S. tax for a dual-status year, you are subject to different rules for the part of the year you were a resident and the part of the year you were a nonresident.

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is added and taxed at the same rates that apply to U.S. citizens and residents. Use the Tax Table or Tax Rate Schedules found later in these instructions. Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to [illegible] rate or lower treaty rate. No [illegible] are allowed against this income.

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table or the Tax Rate Schedules the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. To the left of line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table or Tax Rate Schedules on line 36 and the tax on the noneffectively connected income on line 47 of Form 1040NR.

Credits.—You are allowed a credit against your U.S. income tax liability for certain taxes that you paid, that you are considered to have paid, or that were withheld from your income. These include:

1. The credit for tax withheld from wages earned in the United States and the credit for taxes withheld at the source from various items of income from U.S. sources other than wages. This includes U.S. tax withheld on dispositions of U.S. real property interests.

When filing Form 1040, show the total tax withheld on line 56. Enter amounts from the attached statement (Form 1040NR, lines 53, 61a, 61b, 62a, and 62b) to the left of line 56 and identify and include in the amount on line 56.

When filing Form 1040NR, show the total tax withheld on lines 53, 61a, 61b, 62a, and 62b. Enter the amount from the attached statement (Form 1040, line 56) to the left of line 53 and identify and include in the amount on line 53.

2. The credit for tax paid with **Form 1040-ES,** Estimated Tax for Individuals, or **Form 1040-ES (NR),** U.S. Estimated Tax or Nonresident Alien Individuals.

3. The credit for tax paid with **Form 1040C,** U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with the total payments on line 63. Identify the payment in the area to the left of the entry.

As a dual-status alien, you generally may claim tax credits using the same rules that apply to resident aliens. Certain restrictions that may apply are discussed here, along with a brief explanation of credits often claimed by individuals.

Credit for the Elderly or the Disabled.—You must be a U.S. citizen or resident to claim this credit. You may not claim the credit if you were a nonresident alien at any time during your tax year.

Foreign Tax Credit.—If you have paid or are liable for the payment of income tax to a foreign country on income from foreign sources, you may be able to claim a credit for the foreign taxes.

See **Pub. 514,** Foreign Tax Credit for Individuals.

Credit for Child and Dependent Care Expenses.—If you paid someone to care for your dependent who was **under age 13,** or your disabled dependent or disabled spouse so you could work or look for work, you may be able to take a tax credit.

For more information, get **Pub. 503,** Child and Dependent Care Expenses.

How To Report Income on Form 1040NR

Community Income.—If either you or your spouse, or both you and your spouse, are nonresident aliens, and you had community income during the year, treat the community income as provided by the applicable community property laws except as follows:

- Earned income of a spouse, other than trade or business or partnership distributive share income. Treat this income as received by the spouse whose services produced it and report it on that spouse's separate return.
- Trade or business income, other than partnership income. Treat this income as received by the husband unless the wife exercises substantially all of the management over the trade or business.
- Partnership income (or loss) received from a trade or business carried on by the partnership. Treat this income (or loss) as received by the spouse who is the partner and report it on the return of that spouse.
- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. Treat this income as received by the spouse with the separate property and report it on that spouse's separate return.

See **Pub. 555,** Community Property and the Federal Income Tax, for more information.

Kinds of Income.—You must divide your income for the tax year into the following three categories:

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. Report it on lines 8 through 22. Pub. 519 describes this income in greater detail.

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then report the tax on line 47. Pub. 519 describes this income more fully.

Note: *Use line 50 to report the 4% tax on U.S. sourced gross transportation income.*

3. Income exempt from U.S. tax. Answer questions K and L on page 5 of Form 1040NR.

Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest by a nonresident alien individual is treated as if the alien individual were engaged in a trade or business in the United States and as if the gain or loss were effectively connected with the conduct of that trade or business in the United States. See section 897 and the regulations thereunder.

Losses from such dispositions to be taken into account are limited to losses incurred in a trade or business, losses from transactions entered into for profit, and casualty or theft losses.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains are subject to an alternative minimum tax. See the instructions for line 45.

The nonrecognition rules (not recognizing gain or loss) apply only when a U.S. real property interest is exchanged for an interest the sale of which would be subject to U.S. tax.

Money and the fair market value of property received in exchange for an interest in a partnership, trust, or estate, will, to the extent attributable to a U.S. real property interest held by the partnership, trust, or estate, be considered as received from the sale or exchange of the U.S. real property interest.

Gains or losses from the disposition of a U.S. real property interest by a partnership, trust, or estate generally are passed through and must be reported on the income tax return of each partner or beneficiary.

U.S. Real Property Interests.—A U.S. real property interest is any interest (other than an interest solely as a creditor) in real property located in the United States or the Virgin Islands, or any interest in a domestic corporation that is a U.S. real property holding corporation. Generally, real property includes:

1. Land and unsevered natural products of the land, such as growing crops and timber, and mines, wells, and other natural deposits.

2. Improvements on land, including buildings, other inherently permanent structures, and structural components of these.

3. Personal property associated with the use of real property, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Regulations section 1.897-1(b)(4).

A corporation is a U.S. real property holding corporation if the fair market value of its U.S. real property interests equals or exceeds 50% of the fair market value of its *income on line 75 if it is not effectively connected with a U.S. trade or business. Payments from an IRA are reported on lines 17a and 17b.*

- Payments by insurance companies, etc., not included on Form W-2. If you received sick pay or a disability payment that is effectively connected with your U.S. trade or business from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach a statement showing the name and address of the payer and amount of sick pay or disability income.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept on your employer's business premises as a condition of employment.)
- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.
- Any amount your employer paid for your moving expenses (including the value of services furnished in kind) that is not included in Box 10 on Form W-2.

Note: *You must include on line 8 all wages, salaries, etc., paid for your personal services, even if you signed over the income to a trust (including an IRA), another person, a corporation, or a tax-exempt organization.*

If you want more information on reporting income received in the form of goods, property, meals, stock options, etc., get **Pub. 525,** Taxable and Nontaxable Income.

Employer-Provided Vehicle.—If you used an employer-provided highway motor vehicle for both personal and business purposes and 100% of the fair rental value of the vehicle was included in the wages box (Box 10) of your W-2 form, you can deduct the business use of the vehicle. But you must use **Form 2106,** Employee Business Expenses, to do so. (The total fair rental value of the vehicle should be shown in Box 16a of your W-2 form or on a separate statement.) For more details, get Pub. 525.

Excess Salary Deferrals.—If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) or the Federal Thrift Savings Fund) instead of having it paid to you, your W-2 form should have the "Deferred compensation" box in Box 5 checked. The amount deferred should be shown in Box 16. The total amount that may be deferred for 1989 under **all** plans is generally limited to $7,627. Amounts deferred under a tax-sheltered annuity plan may have a higher limit. **Get Pub. 575,** Pension and Annuity Income (Including Simplified General Rule). Any amount deferred in excess of these limits must be reported on Form 1040NR, line 8.

Employer-Provided Dependent Care Benefits (DCB).—If you received benefits under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use **Form 2441,** Child and Dependent Care Expenses, to do so. The benefits should be separately shown on your W-2 form(s) and labeled as "DCB."

First, go to Form 2441 and complete Parts I and III. Line 21 of that form shows any excluded benefits. Line 22 shows the taxable benefits, if any. Include the taxable benefits from line 22 on Form 1040NR, line 8. On the dotted line next to line 8, write "DCB."

Line 9a—Taxable Interest Income.—Enter the **TOTAL** taxable interest you received from assets effectively connected with a U.S. trade or business.

If you received interest not effectively connected with a U.S. trade or business, report it on page 4, unless it is tax exempt under a treaty. See **Pub. 901,** U.S. Tax Treaties. In addition, interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies is tax exempt if it is not effectively connected with a U.S. trade or business.

Interest that was credited in 1989 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1989 income. For details, get **Pub. 550,** Investment Income and Expenses.

For information on reporting Original Issue Discount (OID), get **Pub. 1212,** List of Original Issue Discount Instruments.

Note: *Portfolio interest that you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more information, see Pub. 519.*

Line 9b—Tax-Exempt Interest Income.—If you received any tax-exempt interest income (such as interest on certain state and municipal bonds), that interest must be reported on your return. Enter the total tax-exempt interest you received in 1989 on line 9b. Also, report any exempt-interest dividends you received as a shareholder in a mutual fund or other regulated investment company. **Do not** include this interest in your total income on line 23.

Line 10—Dividend Income.— Enter your total dividends from assets effectively connected with a U.S. trade or business. Dividends include:

Ordinary dividends.—These are paid out of earnings and profits and are ordinary income. Any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.

Capital gain distributions.—If you have other capital gains or losses, enter your capital gain distributions on **Schedule D (Form 1040).** If you don't need Schedule D to report any other gains or losses, enter your capital gain distributions on Form 1040NR, line 15.

Nontaxable distributions.—Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

Line 11—Taxable Refunds of State and Local Income Taxes.—If you received a refund (or credit or offset) of state or local income taxes in 1989 that you paid and deducted before 1989, you may have report all or part of this amount as inco your itemized deduction (on Form 104 or **Schedule A (Form 1040)**) for state local income taxes in the year you paic taxes resulted in a tax benefit. You ma receive **Form 1099-G,** or similar state showing the refund.

Do not report the refund as income was for a tax you paid in a year for whi you did not itemize deductions on For 1040NR or Schedule A (Form 1040).

If you need help in figuring this amo please get Pub. 525.

If, on Schedule A (Form 1040NR), 3, you deduct state or local income ta you paid in 1989, do not reduce that deduction by any tax refund for an ea year. However, if the refund is for 19 you made a 1988 estimated state inc tax payment in 1989, see Pub. 525.

Line 12—Scholarships and Fellowships.—If you were a degree candidate and the scholarship or fello was granted **after** August 16, 1986, amounts you used for expenses other tuition and course-related expenses a generally taxable. For example, amou used for room, board, and travel are generally taxable. If the scholarship o fellowship was granted **on or before** 16, 1986, or if you were not a candid a degree, get Pub. 519 to see how mu taxable. Also amounts received as a scholarship that are payment for teac research, or other services are taxabl if the services were required to get th grant. Report the total here and show nontaxable part on line 28. Attach a statement that shows: the amount of grant, the dates it covers, the grantor name, expenses the grant covers, an conditions under which it was given t Explain how much was taxable, how r was tax exempt, and why.

Line 13—Business Income or (Los Enter the income or (loss) from your trade or business in the United State Include any income you received as a dealer in stocks, securities, and commodities through your U.S. offic you deal in these items through an independent agent, such as a U.S. br custodian, or commissioned agent, y income may not be considered effect connected with a U.S. business. For general information on business inco loss, please see the instructions for **Schedule C (Form 1040),** and get **P 334,** Tax Guide for Small Business.

Line 14—Capital Gain or (Loss).—Please see the instructions for **Sche (Form 1040).** Enter the effectively connected gain or (loss) from Sched You may need **Pub. 544,** Sales and Dispositions of Assets.

Gains and losses from disposing of real property interests are taxed as if are engaged in a U.S. trade or busin the gain or loss is treated as effective connected with that trade or busines **Dispositions of U. S. Real Property Interests** on page 3.

Line 15—Capital Gain Distributio you do not need Schedule D (Form 1 for other capital transactions, enter capital gain distributions on line 15.

If you have other capital gains or losses, include these distributions on Schedule D (Form 1040).

Line 16—Other Gains or (Losses).—If you sold or exchanged assets used in a U.S. trade or business, see the instructions for **Form 4797.** Enter the ordinary gain or (loss) from Part II of Form 4797. You may also need Pub. 544.

Lines 17a and 17b—IRA Distributions.—Use lines 17a and 17b to report effectively connected individual retirement arrangement (IRA) distributions you received. Include rollovers from one IRA to another IRA, but not rollovers from qualified employers' plans to an IRA.

Generally, you will receive either a **Form 1099-R** or **Form W-2P** showing the amount of your distribution. If the distribution is fully taxable, enter it on line 17b; no entry is required on line 17a. But if this income is not effectively connected with your U.S. trade or business, report it on line 75 of Form 1040NR.

For more details, including rollover distributions, get **Pub. 590**, Individual Retirement Arrangements (IRAs).

Caution: *If you received an early or excess distribution, you may have to pay an additional tax. Get Form 5329.*

Lines 18a and 18b—Pensions and Annuities.—Use lines 18a and 18b to report effectively connected pension and annuity income. Also, use these lines to report distributions from profit-sharing plans, retirement plans, employee-savings plans, and rollovers from one qualified employer's plan to another; or to an IRA.

Note: *If you perform services in the United States, your income is effectively connected with the conduct of a U.S. trade or business. When you receive a pension in a later year as a result of these services, the pension is also considered effectively connected with the conduct of a U.S. trade or business.*

In general, you should receive a **Form W-2P** showing the amount of your pension or annuity. **Do not** use lines 18a and 18b to report social security or railroad retirement benefits shown on **Forms SSA-1042S** and **RRB-1042S.** Instead, see the instructions on page 13.

Fully Taxable Pensions and Annuities.—Your pension or annuity payments are fully taxable if:

- you did not contribute to the cost of your pension or annuity, or
- you used the 3-Year Rule and got back tax-free your entire cost before 1989.

Fully taxable pensions and annuities also include military retirement pay shown on Form W-2P, and any taxable railroad retirement benefits from Box 12 of Form **RRB-W-2P.** If you received Form RRB-W-2P and an amount is shown in Box 13 of your form, see **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule), for information on how to report your benefits.

If your pension or annuity is fully taxable, enter it on line 18b; no entry is required on line 18a. However, if these benefits are not effectively connected with your U.S. trade or business, report them on line 75 of Form 1040NR.

Some annuities are tax exempt. See section 871(f).

Pensions and Annuities That Are NOT Fully Taxable.—If your Form W-2P does not show the taxable part of your pension or annuity, the method you use to figure the taxable part depends on your annuity starting date. Once you have figured the taxable part of your pension or annuity, enter the total amount on line 18a; enter the taxable part on line 18b.

If your annuity starting date was after July 1, 1986, you must use the General Rule to figure the taxable part unless you qualify to use the Simplified General Rule explained in Pub. 575. The General Rule is explained in **Pub. 939**, Pension General Rule (Nonsimplified Method).

If you submit a ruling request before the due date of your return (including extensions), IRS will figure the taxable part for you for a $50 fee; get Pub. 939 for details.

Note: *If your Form W-2P shows a taxable amount, report that amount on line 18b unless you qualify to use the Simplified General Rule and it gives you a lower taxable amount.*

If your annuity starting date was before July 2, 1986, and you meet **both** of the following requirements, complete the worksheet below to figure the taxable part of your pension or annuity.

1. Both you and your employer contributed to the pension or annuity.

2. The total amount you expected to receive within 36 months from the date of your first annuity payment equaled or exceeded your full cost. (Your cost includes amounts you and your employer contributed that you reported as income.)

If you **do not** meet **both** of the above requirements, see Pub. 575 or **Pub. 721**, Tax Guide to U.S. Civil Service Retirement Benefits, to figure the taxable part.

Pension and Annuity Worksheet
(Keep for your records)

1a Enter your cost . . . . ________
b Cost recovered in prior years . . ________
c Subtract line 1b from line 1a. . . ________
2 Amount received this year. Also enter this amount on Form 1040NR, line 18a . . . . . . ________
3 Enter amount from line 1c above ________
4 **Taxable amount.** Subtract line 3 from line 2. Enter the result (but not less than zero). Also enter this amount on Form 1040NR, line 18b . . . . ________

Note: *If you had more than one pension or annuity that is not fully taxable, figure the taxable amounts of each separately. Enter the total of the taxable amounts on Form 1040NR, line 18b.*

Caution: *Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions and may also be subject to penalties. For details, see Pub. 575.*

For details on rollovers, including distributions under qualified domestic relations orders, get Pub. 575.

Lump-Sum Distributions.—If you received a lump-sum distribution from a profit-sharing or retirement plan, you should receive a **Form 1099-R** showing the amount of the distribution. The total of the ordinary income part and the capital gain part should be entered on line 18b; no entry is required on line 18a. However, you may pay less tax on this distribution if you were age 50 or older before January 1, 1986, and you meet certain other conditions. For details, get **Form 4972**, Tax on Lump-Sum Distributions. If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 18a or 18b of Form 1040NR.

Caution: *If you received an early or excess distribution, you may owe additional tax. For details, get Form 5329.*

Line 19—Rents, Royalties, Partnerships, Estates, Trusts, etc.—Please see the instructions for **Schedule E (Form 1040).** Enter the income or (loss) that is effectively connected with your U.S. business from Schedule E.

Line 20—Farm Income or (Loss).—See the instructions for **Schedule F (Form 1040)** and also get **Pub. 225**, Farmer's Tax Guide. Enter the income or (loss) from Schedule F.

Line 21—Unemployment Compensation.—Unemployment compensation (insurance) is fully taxable. By January 31, 1990, you should receive a **Form 1099-G**, Statement for Recipients of Certain Government Payments, showing the total unemployment compensation paid to you during 1989.

Use line 21 to report the unemployment compensation you received. If you received an overpayment of unemployment compensation in 1989 and you repaid it in 1989, subtract the amount you repaid from the total amount you received and enter the result on line 21. Also write "repayment" and the amount you repaid on the line to the left of line 21.

Note: *Supplemental unemployment benefits from a company-financed supplemental unemployment benefit fund are wages. Report these benefits on Form 1040NR, line 8.*

Line 22—Other Income.—Use line 22 to report any income effectively connected with your U.S. business that you cannot find a place for on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. Some examples of other income are:

- Amounts recovered on bad debts that you deducted in an earlier year.
- Repayments of expenses that you deducted in an earlier year if they reduced your tax.

For more information, see **Miscellaneous Taxable Income in Pub. 525**, Taxable and Nontaxable Income.

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1989, enter it as a minus figure in parentheses on line 22. Attach a statement showing how you figured the amount. See **Pub. 536**, Net Operating Losses, for more details.

Report other income on page 4 if not effectively connected with a U.S. trade or business.

Lines 24 through 28

Adjustments

Adjustments are amounts you can subtract from your income effectively connected with a U.S. trade or business.

Line 24—Individual Retirement Arrangement (IRA) Deduction.—Use line 24 to deduct contributions to your IRA.

Caution: *Your IRA deduction may be reduced or eliminated if you were covered by a retirement plan (qualified pension, profit-sharing, annuity, Keogh, SEP, etc.) at work or through self-employment. Earnings on contributions to your IRA are not taxed until they are distributed to you.*

Special Rule for Married Individuals. If you are married filing a separate return and you were not covered by a retirement plan but your spouse was, you are considered to be covered by a plan if you lived with your spouse at any time in 1989.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan during 1989, you can take a **full IRA deduction.**

Covered by a Retirement Plan. Your Form W-2 should have the "Pension Plan" box in Box 5 checked if you were covered by your employer's plan. This box should be checked even if you were not vested in the plan. You are also covered by a plan if you are self-employed and have a Keogh retirement plan.

Get **Pub. 590,** Individual Retirement Arrangements (IRAs), and see pages 14 and 15 of the 1989 Instructions for Form 1040, for details on IRA deductions.

Line 25—Self-Employed Health Insurance Deduction.—If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But you may not take the deduction if you were eligible to participate in any subsidized health plan maintained by your or your spouse's employer. Also, if you had employees, you may not take the deduction unless you provided nondiscriminatory health insurance coverage to your employees. For more details, get **Pub. 535,** Business Expenses.

If you qualify to take the deduction, use the worksheet below to figure the deduction.

Worksheet (keep for your records)

1	Enter amount paid for health insurance for 1989 for you, your spouse, and dependents	
2	Percentage used to figure the deduction	× .25
3	Multiply the amount on line 1 by the percentage on line 2.	
4	Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 26 . . .	
5	Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here and on Form 1040NR, line 25 . .	

* **Earned Income** includes net earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created.

Line 26—Keogh Retirement Plan and Self-Employed SEP Deduction

Caution: *You must be self-employed to claim the Keogh deduction. Sole proprietors and partners enter the allowable deduction for contributions to your Keogh plan and your SEP on line 26.*

There are two types of Keogh retirement plans:

- **Defined-contribution plan.**—This plan provides an individual account for each person in the plan. Benefits are based on the amount paid to each account.
- **Defined-benefit plan.**—The deduction for this type of plan is determined by the funds needed to give a specific benefit at retirement. Write "DB" on the line to the left of line 26 if you deduct payments to a defined-benefit plan.

For more details, including limits on the amount you can deduct, get **Pub. 560,** Self-Employed Retirement Plans.

Line 27—Penalty on Early Withdrawal of Savings.—The **Form 1099-INT** or, if applicable, **Form 1099-OID** given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 27. (Be sure to include the interest income on Form 1040NR, line 9a.)

Line 28—Scholarships and Fellowships Excluded.—See the line 12 instructions and Pub. 519.

Line 29—Total Adjustments.—Add lines 24 through 28 and enter the total on line 29. Also, include in this total any of the following adjustments. (They must be connected with effectively connected income.)

Qualified Performing Artists. If you are a qualified performing artist, include in the total on line 29 your performing arts-related expenses from line 13 of **Form 2106,** Employee Business Expenses. Write the amount and "Form 2106" on the dotted line next to line 29.

Employer-Provided Vehicle. If your employer provided a vehicle for your business use and included 100% of its fair rental value on your Form W-2, include the amount from line 35 of Form 2106 in the total on line 29. Write the amount and "Form 2106" on the dotted line next to line 29.

Forestation/Reforestation Amortization. If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file Schedule C or F (Form 1040) for this activity, include your deduction in the total on line 29. Write the amount and "Reforestation" in the space to the left of the total.

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include the amount you repaid in 1989 in the total on line 29. Write the amount and "Sub-pay TRA" in the space to the left of the total. Or, you may be able to claim a credit against your tax instead. See Pub. 525 for more details.

Line 30—Adjusted Gross Income.— If line 30 is less than zero, you may have a net operating loss that you can carry to tax year. If you carry the loss back t years, see **Form 1045.** For more information, get Pub. 536.

Lines 32 through 37

Tax Computation on Income Effectively Connected With a l Trade or Business

Line 32—Itemized Deductions.— total itemized deductions from Sche page 3. The instructions on pages 1 12 explain how to figure this amoun

Line 34—Exemptions.—You can exemptions only to the extent of you income that is effectively connectec U.S. trade or business.

If you file as an **individual** multipl $2,000 by the number of exemptior entered on line 7e. However, if you resident of Japan or the Republic of you must figure the exemptions for spouse and children according to th proportion your U.S. income bears t total income. For details, get Pub. 5

If you file for an **estate,** enter $6C line 34. If you are filing for a **trust** w governing instrument requires it to distribute all its income currently, er $300 on line 34. Any other trust is a an exemption of $100.

Line 36—Tax.—To figure your tax, one of the following methods.

Tax Rate Schedules. You must use Rate Schedules to figure your tax if taxable income is $50,000 or more, file for an estate or trust.

Form 8615. Form 8615 must gener used to figure the tax for any child w under age 14 on January 1, 1990, a had more than $1,000 of investmen income (such as taxable interest or dividends) that is effectively connect a U.S. trade or business. However, if of the child's parents was alive on December 31, 1989, do not use For to figure the child's tax.

Tax Table. If neither of the above conditions applies to you, you **MUST** the Tax Table to find your tax. Be sur use the correct column in the Tax Ta you checked Filing Status box 3, 4, o must use the Married filing separatel column. When you find the correct ta enter that amount on line 36.

Note: *If you are filing* **Form 8814,** *P Election To Report Child's Interest ar Dividends, include in your total for lir the tax from Form 8814, line 8. Also that tax and "Form 8814" on the dot next to line 36.*

If you are a married resident of Ca get **Pub. 597,** Information on the Un States-Canada Income Tax Treaty.

Line 37—Additional Taxes.—Chec box(es) on line 37 to report any of the additional taxes from:

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Tax on Lump-Sum Distributions.

Lines 39 through 43

Credits

Line 39—Credit for Child and Dependent Care Expenses.—You may be able to take a credit here for payments you made for child and disabled dependent care while you worked or looked for work.

The credit is allowed if you kept up a home that included a child **under age 13** or your dependent who could not care for himself or herself. Use **Form 2441** to figure the credit.

Please see Form 2441 and its instructions for more information, including special rules for divorced or separated parents.

Line 40—Foreign Tax Credit.—Form 1116 shows how to figure a credit for payment of income tax to a foreign country. To take it, you must report income from foreign sources (see **Foreign Income Taxed by U.S.** on page 4). You also must have paid or owe foreign tax on that income. See Pub. 519.

Line 41—General Business Credit.—Complete line 41 if you can take any of the 5 credits listed below. Use the appropriate credit form (as described below) to figure the credit. If you have only one credit that was not from a passive activity, enter on line 41 the amount of the credit from the form. Also, check the second box on line 41 and write in the form number for that credit.

[illegible] of these credits, a credit carryforward, or a general business credit from a passive activity, you must also complete Form 3800 to figure the total credit. Enter on line 41 the amount from Form 3800. Also be sure to check the box on line 41 for Form 3800.

Form 3468, Computation of Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit. Get **Pub. 572,** General Business Credit, for more details.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in your trade or business, you may be able to take a credit for the alcohol used as fuel. Use Form 6478 to figure the credit.

Form 6765, Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use Form 6765 to figure the credit.

Form 8586, Low-Income Housing Credit and Schedule A (Form 8609), Annual Statement. If you owned a building that was part of a low-income housing project, you may be able to take this credit. Use Form 8586 and Schedule A (Form 8609) to figure the credit. Also complete and attach **Form 8609,** Low-Income Housing Credit Allocation Certificate.

Line 42—Credit for Prior Year Minimum Tax.—You may be able to reduce your 1989 tax by this credit if you paid alternative minimum tax in 1987 or 1988. Get Form 8801, Credit for Prior Year Minimum Tax, to see if you qualify for the credit.

Line 43—Add amounts on lines 39 through 42 and enter the total on line 43. Also include in the total on line 43 any of the following credits.

Mortgage Interest Credit. You may be able to take a credit for part of the interest you paid on your home mortgage if you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or make improvements to your principal residence. You must complete and attach **Form 8396,** Mortgage Interest Credit, to figure the credit. Include the amount of the credit in your total for line 43. On the dotted line next to this total, write "MIC" (mortgage interest credit) and show the amount.

Credit for Fuel From a Nonconventional Source. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See section 29 for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 43. On the dotted line next to this total, write "FNS" and show the amount.

Lines 45 through 52

Other Taxes

Line 45—Alternative Minimum Tax.—You may be liable for the alternative minimum tax if the amount on line 31 plus any of the items listed below and included on your return totals more than:

- $40,000 if qualifying widow(er) with dependent child, or
- $30,000 if single, or
- $20,000 if married filing separately.

1. Accelerated depreciation.
2. Amortization of certified pollution-control facilities.
3. Charitable contribution of appreciated capital gain property.
4. Incentive stock options.
5. Tax-exempt interest from private activity bonds or exempt-interest dividends from a regulated investment company.
6. Intangible drilling costs.
7. Depletion.
8. Circulation and research and experimental expenditures.
9. Mining exploration and development costs.
10. Installment sales of property.
11. Tax shelter farm loss.
12. Passive activity loss.
13. Income from long-term contracts.

Note: *A child under age 14 may owe the alternative minimum tax if the amount on line 31 plus any of the items listed above and included on the return totals more than the sum of $1,000 plus the child's earned income.*

Individuals, get **Form 6251** and its instructions to see if you are liable for this tax. Fiduciaries, get **Form 8656** and its instructions.

A net gain on disposing of U.S. real property interests may be subject to the alternative minimum tax. Use Form 6251 and the following worksheet to figure the tax.

Worksheet

First complete Form 6251 through line 14, and enter a tentative amount on line 15. Then make the following computation:

A Enter the amount from line 8, Form 6251 . . . . ________

B Enter your net U.S. real property gain for the tax year . . . . . . ________

C Enter the smaller of A or B . . . ________

D Enter 21% of line C . . . . . . ________

If the amount on line D is more than the amount you entered on Form 6251, line 15, use that amount instead for line 15. Then complete the rest of Form 6251 using the correct amount on line 15. Enter the amount (if any) from Form 6251, line 19, on Form 1040NR, line 45. If the alternative minimum tax applies, attach Form 6251 and a copy of this page to your return.

Line 46—Recapture Taxes.—You may owe the tax computed on **Form 4255,** Recapture of Investment Credit, if you disposed of investment credit property or changed its use before the end of its useful life or recovery period. See Form 4255 for details. If you owe this tax, check the box for Form 4255 and enter any tax due on line 46. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe the tax computed on **Form 8611.**

Line 48—Social Security Tax on Tip Income Not Reported to Employer.—If you received tips of $20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated tips that you must report in income, you must pay the social security or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but your employer did not withhold the social security or RRTA tax, you must pay it unless the rules discussed under **Uncollected Employee Social Security and RRTA Tax on Tips** (line 52) apply.

To figure social security tax on unreported tips, complete **Form 4137,** Computation of Social Security Tax on Unreported Tip Income. On line 48 enter the tax from Form 4137.

To determine the RRTA tax on unreported tips, contact a Railroad Retirement Board office. On line 48, enter the tax and write "RRTA" on the dotted line.

Be sure to include all your tips in the income on line 8. You may be charged a penalty equal to 50% of the social security tax due on tips you received and did not report to your employer.

Line 49—Tax on IRAs and Retirement Plans.—You may owe this tax if: (1) you received any early distributions from a qualified pension plan (such as your IRA), qualified annuity plan, or tax-sheltered annuity plan; (2) you received any excess distributions from a plan mentioned in (1); (3) you made excess contributions to your IRA; (4) you had excess accumulations in a qualified pension plan (including an IRA); or (5) you received any amount under a modified endowment contract entered into after June 20, 1988.

you made a qualified conservation contribution under section 170(h), your records should contain additional information. Get Pub. 526 for details.

Line 3a. Enter contributions you made in cash or by check (including out-of-pocket expenses). If you gave $3,000 or more to any one organization, show to whom and how much you gave in the space provided

Line 3b. Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. If the amount of your deduction is more than $500, you must complete and attach **Form 8283,** Noncash Charitable Contributions. If your total deduction is over $5,000, you may also have to get appraisals of the values of the donated property. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limitations that could result in a carryover of contributions. See Form 8283 and its instructions for details.

Line 5

Casualty and Theft Losses

Use line 5 to report any casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Figure your loss on **Form 4684,** Casualties and Thefts. Enter on line 5 the amount of loss from Form 4684. Attach Form 4684.

Losses You MAY Deduct.—You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that—

a. The amount of **EACH** separate casualty or theft loss is more than $100, and

b. The total amount of **ALL** losses during the year is more than 10% of your adjusted gross income on Form 1040NR, line 31.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. Get Form 4684 for details.

Losses You MAY NOT Deduct.—

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Use line 7b of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get **Pub. 547,** Nonbusiness Disasters, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Line 6

Moving Expenses

Employees and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your change in job location has added at least 35 miles to the distance from your old residence to your workplace. If you had no former workplace, your new workplace must be at least 35 miles from your old residence. If you meet these requirements, see **Pub. 521,** Moving Expenses. Complete and attach **Form 3903** to figure the amount of moving expenses to enter on line 6.

Lines 7a through 9

Miscellaneous Deductions

Note: *Miscellaneous deductions are allowed only if and to the extent they are connected with your effectively connected income.*

Most miscellaneous deductions cannot be deducted in full. You must subtract 2% of your adjusted gross income from the total. Generally, the 2% limit applies to job expenses you paid for which you were not reimbursed (line 7a) and certain expenses you paid to produce or collect taxable income (line 7b).

Note: *Beginning in 1989, if you use your home telephone for business purposes, you may not deduct any of the basic local service charge (including taxes) for the first telephone line into your home.*

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct, such as certain job expenses of handicapped employees. These expenses can be deducted in full on line 9. See **Pub. 529,** Miscellaneous Deductions, for more details.

Expenses Subject to 2% AGI Limit

Line 7a. Use line 7a to report job expenses you paid for which you were not reimbursed. In some cases, you **MUST** first fill out **Form 2106,** Employee Business Expenses. Fill out Form 2106 if:

1. you claim any travel, transportation, meal, or entertainment expenses for your job; or

2. your employer paid you for any of your job expenses reportable on line 7a.

If **1** or **2** above applies, enter the amount from Form 2106, line 13, on line 7a of Schedule A.

If you don't have to fill out Form 2106, list your expenses on line 7a. If necessary, show the required information on an attached statement. Enter one total in the total amount column.

Examples of expenses to include on line 7a are:

- Travel, transportation, meal or entertainment expenses. (**Note:** *If you have any of these expenses, you must use Form 2106 for all your job expenses.)*
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employers said you must have, and which you may not usually wear away from work.
- Protective clothing, required in your such as hard hats and safety shoes an glasses.
- Physical examinations your employ you must have.
- Dues to professional organizations a chambers of commerce.
- Subscriptions to professional journa
- Business use of part of your home, b only if you use that part exclusively an regular basis in your work and for the convenience of your employer. Limits to the amount of expenses you may in For details, see **Pub. 587,** Business U Your Home.
- Educational expenses you paid for education required by your employer, law or regulations, to keep your preser salary or job. In general, you may also include the cost of maintaining or imp skills you must have in your present position. For more details, see **Pub. 5** Educational Expenses. Some educatio expenses are not deductible (see **Expe You MAY NOT Deduct** below).
- Deduction for repayment of amount under a claim of right if $3,000 or less

Line 7b. List the type and amount of e expense. Enter on this line amounts yc paid to produce or collect taxable inco manage or protect property held for producing income, or determine your t Enter one total in the total amount col on line 7b. If necessary, show the requ information on an attached statement. Examples of these expenses are:

- Tax return preparation fee.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.
- Your share of the investment expens a regulated investment company.
- Certain losses on nonfederally insure deposits in an insolvent or bankrupt financial institution. For details, see Pu 529.

Other Miscellaneous Deductions

Line 9. Only certain miscellaneous expenses are **not** subject to the 2% AG limit. List the type and amount of each expense. Enter one total in the total am column on line 9. Examples of these expenses are:

- Certain adjustments when you resto amounts held under a claim of right.
- Impairment-related work expenses o handicapped person.

For more details on these and other expenses not subject to 2% AGI limit, g Pub. 529.

Expenses You MAY NOT Deduct

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property (b see **Casualty and Theft Losses**).
- Expenses for meals during regular or work hours.
- The cost of entertaining friends.
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or t will qualify you for a new occupation.

- Expenses of:
  - **a.** Travel as a form of education.
  - **b.** Attending a convention, seminar, or similar meeting unless it is related to your employment.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Tax on Income Not Effectively Connected With a U.S. Trade or Business

For more information, see **Pub. 519**, U.S. Tax Guide for Aliens.

The items below are generally taxed at 30% if they are not effectively connected with your U.S. trade or business. The rate may be lower for you if your country and the United States have a treaty setting lower rates. Table 1 in **Pub. 901** summarizes what countries have such treaties and what the rates are.

The 30% tax applies only to amounts included in gross income. For example, the tax applies only to the part of a periodic annuity or pension payment that is subject to tax; it does not apply to the part that is a return of your cost.

The list below gives only a general idea of what income to report on page 4.

1. Income that is fixed or periodic, such [illegible] original issue discount, dividends, rents, salaries, wages, premiums, annuities, other compensation, or alimony received. Other items of income, such as royalties, also may be subject to the 30% tax.

Note: *Portfolio interest that you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more information, see Pub. 519.*

2. Gains, other than capital gains, from the sale or exchange of patents, copyrights, and other intangible property.

3. Gain from a sale or exchange of an original issue discount obligation, not in excess of the original issue discount accruing while such obligation was held by you and not previously included in income. See section 871(a)(1)(C)(i).

4. Lump-sum distributions from employees' tax-exempt trusts; payments to beneficiaries under qualified annuity plans; and timber, coal, and iron ore royalties.

5. Capital gains in excess of capital losses from U.S. sources during 1989. Include these gains only if you were in the United States at least 183 days during 1989. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

Losses from sales or exchanges of capital assets in excess of similar gains are not allowed.

If you had a gain or loss on disposing of a U.S. real property interest, see **Dispositions of U.S. Real Property Interests** on page 3.

[illegible] Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see section 871(j) for exceptions). You must report the full amount of your winnings. You cannot offset losses against winnings and report the difference.

Social Security Benefits (and Tier I Railroad Retirement Benefits Treated As Social Security).—One-half of the U.S. social security benefits you received are taxable. This amount is treated as U.S. source income not effectively connected with a U.S. trade or business and is subject to the 30% tax rate, unless exempt or taxed at a reduced rate under a U.S. tax treaty. Social security benefits include any monthly benefits under title II of the Social Security Act or the amount of a tier I railroad retirement benefit that is equivalent to social security benefits. Social security benefits do not include any Supplemental Security Income (SSI) payments.

You should receive a statement on **Form SSA-1042S** by January 31, 1990. If you received railroad retirement benefits treated as social security, you should receive **Form RRB-1042S.**

Enter 50 percent of the total amount from Box 5 of **ALL** your Forms SSA-1042S and Forms RRB-1042S on line 76, page 4, of Form 1040NR. Attach a copy of all Forms SSA-1042S and RRB-1042S to Form 1040NR.

Withholding of Tax at the Source.—A tax must be withheld at source on certain income from U.S. sources paid to nonresident aliens. The withholding is generally at the 30% rate. There are exceptions to the general rule, and tax treaties with various countries may provide a lower rate or exempt certain income from withholding. The tax must be withheld by the person who pays fixed or determinable annual or periodical income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see Pub. 519, Pub. 515, and section 1441 and the regulations thereunder.

Questionnaire on Page 5

You must answer all questions. If a question does not apply to you, write "NA" (Not Applicable).

Reporting of Treaty Benefits Claimed

The following rules apply to tax years for which the due date for filing returns (without regard to extensions) is after December 31, 1988.

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on a statement attached to your tax return. But see **Exceptions** below. You can be charged a $1,000 penalty for each failure to report the required information. For more details, including the information that must be reported, see **Pub. 519** and Temporary Regulations section 301.6114-1T.

Exceptions. Reporting is not required for the following positions taken:

1. A treaty reduces the rate of withholding tax otherwise applicable to a particular type of fixed or determinable annual or periodical income subject to withholding under section 1441, such as dividends, interest, rents, or royalties.

Note: *This exception does not apply to certain interest or dividends paid by foreign corporations or to income received from certain U.S. persons. For details, see Temporary Regulations section 301.6114-1T(b)(4).*

2. An individual's country of residence is determined under a treaty and apart from the Code.

3. A treaty reduces or modifies the taxation of income derived from dependent personal services, pensions, annuities, social security and other public pensions, or income derived by artists, athletes, students, trainees, or teachers.

4. A nondiscrimination provision of a treaty allows the making of an election under section 897(i).

5. A Social Security Totalization Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income derived by the taxpayer.

In adddition, reporting is not required by a partner in a partnership or a beneficiary of an estate or trust if the partnership, estate, or trust reports the required information on its return.

Reminders

Sign and Date Your Return

Form 1040NR is not considered a valid return unless you sign it. If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return.

You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that IRS approved.

Be sure to date your return and show your occupation in the space provided. If you have someone prepare your return for you, you are still responsible for the correctness of the return.

Dependent Child's Return.—If your dependent child cannot sign his or her return because of age or other reasons, you may sign your child's name in the space provided followed by the words "By (your signature), parent (or guardian) for minor child."

Did You Have Someone Else Prepare Your Return? If you fill in your own return, the Paid Preparer's space should remain blank. Someone who prepares your return but **does not charge you, should not sign.**

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return **MUST:**

- Sign it by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. They should see **Pub. 1045**, Information for Tax Practitioners, for more details.

Address Change

If you move after filing your return and you expect a refund, notify both the post office serving your old address and the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A. You will receive your check faster this way. Please be sure to write your identifying or social security number on any letters to IRS.

Estimated Tax for Individuals

In general, you do not have to pay estimated tax if you expect your 1990 Form 1040NR to show a tax refund, or a tax balance due (money you still owe IRS when you file in 1991) of less than $500. However, if your total balance due (estimated tax) is $500 or more, you may have to pay estimated tax.

Generally, estimated tax affects self-employed people and wage earners in upper-income brackets. Paying estimated tax puts you in the same pay-as-you-go basis as most employees.

To determine whether you must pay estimated tax, see **Form 1040-ES(NR).** It contains a worksheet that you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 1990 and you must pay estimated tax, use **Form 1040-ES.**

Tax Shelter Registration Number

A person who sells (or otherwise transfers) to you an interest in a tax shelter must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return **Form 8271**, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

How Long To Keep Your Records

Keep your records as long as they may be needed to carry out any Internal Revenue law. This means you should keep those records on items of income, deduction, or credit that you show on your return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Other records must be kept longer. Keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Also keep copies of the tax returns you have filed. For more details, get **Pub. 552,** Recordkeeping for Individuals.

Requesting a Copy of Your Tax Return. If you need a copy of your tax return, use **Form 4506,** Request for Copy of Tax Form. The charge for a copy of a return is $4.25.

Penalties and Interest

Interest.—We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, gross valuation overstatements, and substantial understatements of tax. Interest is charged on the penalty as of the due date of the return (including extensions) to the date of payment.

Late Filing of Return.—You can avoid penalties for late filing by sending in your return by the due date. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a late return, attach a full explanation to your return. If your return is more than 60 days late, the penalty will be at least $100 or the balance of tax due on your return, whichever is less.

Late Payment of Tax.—Generally, the penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR, page 2. Do not include the interest or penalty amounts in* ***Amount You Owe*** *on line 67.*

Penalty for Frivolous Return.—In addition to any other penalties, the law imposes a penalty of $500 for filing a frivolous return. A frivolous return is one which does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes any alteration or striking out of the preprinted language above the space provided for your signature.

Other Penalties.—There are also other penalties that can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement.

Gift To Reduce the Public Debt

You may make a gift to reduce the publi debt. If you wish to do so, enclose a separate check with your income tax ret Make it payable to "Bureau of the Publi Debt." You may be able to deduct this g on your 1990 tax return. Please do not a it to any tax you may owe. If you owe tax include a separate check for that amoun payable to "Internal Revenue Service."

Taxpayer Assistance

IRS assistance is available to help you prepare returns. But you should know th you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of th correct tax.

In the United States call the local city number listed in your telephone directory it is not a long-distance call for you. Otherwise, call 1-800-424-1040, a toll-fr number.

If you find it necessary to write instead calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social securit number or taxpayer identifying number when you write.

Assistance in answering tax questions and filling out tax returns is also available i person from Internal Revenue offices in: Bonn, Germany; Caracas, Venezuela; Riyadh, Saudi Arabia; London, England; Manila, the Philippines; Mexico City, Mexico; Nassau, the Bahamas; Ottawa, Canada; Paris, France; Rome, Italy; Sao Paulo, Brazil; Singapore; Sydney, Australia and Tokyo, Japan. The offices generally ar located in the U.S. embassies or consulate During every tax return filing period, incom tax forms and publications may be obtaine from U.S. embassies and consulates abroad.

The Internal Revenue Service conducts an overseas taxpayer assistance program during filing season (January to mid-June). To find out if Internal Revenue Service personnel will be in your area, you should contact the consular office at the nearest U.S. embassy.

Unresolved Tax Problems

The Problem Resolution Program is for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You may also contact one of the overseas IRS offices listed on this page under **Taxpayer Assistance.**) Although this office cannot change the tax law or technical decisions, it can assist in resolving problems that resulted from previous contacts.

1989 Tax Table

Based on Taxable Income

For persons with taxable incomes of less than $50,000. If $50,000 or more, use the Tax Rate Schedules.

Example: Mr. Green is filing as a qualifying widower. His taxable income on line 35 of Form 1040NR is $25,300. First, he finds the $25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is $3,799. This is the tax amount he must write on line 36 of his return.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
25,200	25,250	4,652	3,784	5,051
25,250	25,300	4,666	3,791	5,065
25,300	25,350	4,680	3,799	5,079
25,350	25,400	4,694	3,806	5,093

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
$0	$5	$0	$0	$0
5	15	2	2	2
15	25	3	3	3
25	50	6	6	6
50	75	9	9	9
75	100	13	13	13
100	125	17	17	17
125	150	21	21	21
150	175	24	24	24
175	200	28	28	28
200	225	32	32	32
225	250	36	36	36
250	275	39	39	39
275	300	43	43	43
[illegible]	[illegible]	47	47	47
325	350	51	51	51
350	375	54	54	54
375	400	58	58	58
400	425	62	62	62
[illegible]	450	66	66	66
450	475	69	69	69
475	500	73	73	73
500	525	77	77	77
525	550	81	81	81
550	575	84	84	84
575	600	88	88	88
600	625	92	92	92
625	650	96	96	96
650	675	99	99	99
675	700	103	103	103
700	725	107	107	107
725	750	111	111	111
750	775	114	114	114
775	800	118	118	118
800	825	122	122	122
825	850	126	126	126
850	875	129	129	129
875	900	133	133	133
900	925	137	137	137
925	950	141	141	141
950	975	144	144	144
975	1,000	148	148	148
1,000				
1,000	1,025	152	152	152
1,025	1,050	156	156	156
1,050	1,075	159	159	159
1,075	1,100	163	163	163
1,100	1,125	167	167	167
1,125	1,150	171	171	171
1,150	1,175	174	174	174
1,175	1,200	178	178	178
1,200	1,225	182	182	182
1,225	1,250	186	186	186
1,250	1,275	189	189	189
[illegible]	1,300	193	193	193
[illegible]	1,325	197	197	197
1,325	1,350	201	201	201
1,350	1,375	204	204	204
1,375	1,400	208	208	208

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
1,400	1,425	212	212	212
1,425	1,450	216	216	216
1,450	1,475	219	219	219
1,475	1,500	223	223	223
1,500	1,525	227	227	227
1,525	1,550	231	231	231
1,550	1,575	234	234	234
1,575	1,600	238	238	238
1,600	1,625	242	242	242
1,625	1,650	246	246	246
1,650	1,675	249	249	249
1,675	1,700	253	253	253
1,700	1,725	257	257	257
1,725	1,750	261	261	261
1,750	1,775	264	264	264
1,775	1,800	268	268	268
1,800	1,825	272	272	272
1,825	1,850	276	276	276
1,850	1,875	279	279	279
1,875	1,900	283	283	283
1,900	1,925	287	287	287
1,925	1,950	291	291	291
1,950	1,975	294	294	294
1,975	2,000	298	298	298
2,000				
2,000	2,025	302	302	302
2,025	2,050	306	306	306
2,050	2,075	309	309	309
2,075	2,100	313	313	313
2,100	2,125	317	317	317
2,125	2,150	321	321	321
2,150	2,175	324	324	324
2,175	2,200	328	328	328
2,200	2,225	332	332	332
2,225	2,250	336	336	336
2,250	2,275	339	339	339
2,275	2,300	343	343	343
2,300	2,325	347	347	347
2,325	2,350	351	351	351
2,350	2,375	354	354	354
2,375	2,400	358	358	358
2,400	2,425	362	362	362
2,425	2,450	366	366	366
2,450	2,475	369	369	369
2,475	2,500	373	373	373
2,500	2,525	377	377	377
2,525	2,550	381	381	381
2,550	2,575	384	384	384
2,575	2,600	388	388	388
2,600	2,625	392	392	392
2,625	2,650	396	396	396
2,650	2,675	399	399	399
2,675	2,700	403	403	403

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
2,700	2,725	407	407	407
2,725	2,750	411	411	411
2,750	2,775	414	414	414
2,775	2,800	418	418	418
2,800	2,825	422	422	422
2,825	2,850	426	426	426
2,850	2,875	429	429	429
2,875	2,900	433	433	433
2,900	2,925	437	437	437
2,925	2,950	441	441	441
2,950	2,975	444	444	444
2,975	3,000	448	448	448
3,000				
3,000	3,050	454	454	454
3,050	3,100	461	461	461
3,100	3,150	469	469	469
3,150	3,200	476	476	476
3,200	3,250	484	484	484
3,250	3,300	491	491	491
3,300	3,350	499	499	499
3,350	3,400	506	506	506
3,400	3,450	514	514	514
3,450	3,500	521	521	521
3,500	3,550	529	529	529
3,550	3,600	536	536	536
3,600	3,650	544	544	544
3,650	3,700	551	551	551
3,700	3,750	559	559	559
3,750	3,800	566	566	566
3,800	3,850	574	574	574
3,850	3,900	581	581	581
3,900	3,950	589	589	589
3,950	4,000	596	596	596
4,000				
4,000	4,050	604	604	604
4,050	4,100	611	611	611
4,100	4,150	619	619	619
4,150	4,200	626	626	626
4,200	4,250	634	634	634
4,250	4,300	641	641	641
4,300	4,350	649	649	649
4,350	4,400	656	656	656
4,400	4,450	664	664	664
4,450	4,500	671	671	671
4,500	4,550	679	679	679
4,550	4,600	686	686	686
4,600	4,650	694	694	694
4,650	4,700	701	701	701
4,700	4,750	709	709	709
4,750	4,800	716	716	716
4,800	4,850	724	724	724
4,850	4,900	731	731	731
4,900	4,950	739	739	739
4,950	5,000	746	746	746

Continued on next page

If line 35 (taxable income) is— At least	But less than	And you are— Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
5,000				
5,000	5,050	754	754	754
5,050	5,100	761	761	761
5,100	5,150	769	769	769
5,150	5,200	776	776	776
5,200	5,250	784	784	784
5,250	5,300	791	791	791
5,300	5,350	799	799	799
5,350	5,400	806	806	806
5,400	5,450	814	814	814
5,450	5,500	821	821	821
5,500	5,550	829	829	829
5,550	5,600	836	836	836
5,600	5,650	844	844	844
5,650	5,700	851	851	851
5,700	5,750	859	859	859
5,750	5,800	866	866	866
5,800	5,850	874	874	874
5,850	5,900	881	881	881
5,900	5,950	889	889	889
5,950	6,000	896	896	896
6,000				
6,000	6,050	904	904	904
6,050	6,100	911	911	911
6,100	6,150	919	919	919
6,150	6,200	926	926	926
6,200	6,250	934	934	934
6,250	6,300	941	941	941
6,300	6,350	949	949	949
6,350	6,400	956	956	956
6,400	6,450	964	964	964
6,450	6,500	971	971	971
6,500	6,550	979	979	979
6,550	6,600	986	986	986
6,600	6,650	994	994	994
6,650	6,700	1,001	1,001	1,001
6,700	6,750	1,009	1,009	1,009
6,750	6,800	1,016	1,016	1,016
6,800	6,850	1,024	1,024	1,024
6,850	6,900	1,031	1,031	1,031
6,900	6,950	1,039	1,039	1,039
6,950	7,000	1,046	1,046	1,046
7,000				
7,000	7,050	1,054	1,054	1,054
7,050	7,100	1,061	1,061	1,061
7,100	7,150	1,069	1,069	1,069
7,150	7,200	1,076	1,076	1,076
7,200	7,250	1,084	1,084	1,084
7,250	7,300	1,091	1,091	1,091
7,300	7,350	1,099	1,099	1,099
7,350	7,400	1,106	1,106	1,106
7,400	7,450	1,114	1,114	1,114
7,450	7,500	1,121	1,121	1,121
7,500	7,550	1,129	1,129	1,129
7,550	7,600	1,136	1,136	1,136
7,600	7,650	1,144	1,144	1,144
7,650	7,700	1,151	1,151	1,151
7,700	7,750	1,159	1,159	1,159
7,750	7,800	1,166	1,166	1,166
7,800	7,850	1,174	1,174	1,174
7,850	7,900	1,181	1,181	1,181
7,900	7,950	1,189	1,189	1,189
7,950	8,000	1,196	1,196	1,196
8,000				
8,000	8,050	1,204	1,204	1,204
8,050	8,100	1,211	1,211	1,211
8,100	8,150	1,219	1,219	1,219
8,150	8,200	1,226	1,226	1,226
8,200	8,250	1,234	1,234	1,234
8,250	8,300	1,241	1,241	1,241
8,300	8,350	1,249	1,249	1,249
8,350	8,400	1,256	1,256	1,256
8,400	8,450	1,264	1,264	1,264
8,450	8,500	1,271	1,271	1,271
8,500	8,550	1,279	1,279	1,279
8,550	8,600	1,286	1,286	1,286
8,600	8,650	1,294	1,294	1,294
8,650	8,700	1,301	1,301	1,301
8,700	8,750	1,309	1,309	1,309
8,750	8,800	1,316	1,316	1,316
8,800	8,850	1,324	1,324	1,324
8,850	8,900	1,331	1,331	1,331
8,900	8,950	1,339	1,339	1,339
8,950	9,000	1,346	1,346	1,346
9,000				
9,000	9,050	1,354	1,354	1,354
9,050	9,100	1,361	1,361	1,361
9,100	9,150	1,369	1,369	1,369
9,150	9,200	1,376	1,376	1,376
9,200	9,250	1,384	1,384	1,384
9,250	9,300	1,391	1,391	1,391
9,300	9,350	1,399	1,399	1,399
9,350	9,400	1,406	1,406	1,406
9,400	9,450	1,414	1,414	1,414
9,450	9,500	1,421	1,421	1,421
9,500	9,550	1,429	1,429	1,429
9,550	9,600	1,436	1,436	1,436
9,600	9,650	1,444	1,444	1,444
9,650	9,700	1,451	1,451	1,451
9,700	9,750	1,459	1,459	1,459
9,750	9,800	1,466	1,466	1,466
9,800	9,850	1,474	1,474	1,474
9,850	9,900	1,481	1,481	1,481
9,900	9,950	1,489	1,489	1,489
9,950	10,000	1,496	1,496	1,496
10,000				
10,000	10,050	1,504	1,504	1,504
10,050	10,100	1,511	1,511	1,511
10,100	10,150	1,519	1,519	1,519
10,150	10,200	1,526	1,526	1,526
10,200	10,250	1,534	1,534	1,534
10,250	10,300	1,541	1,541	1,541
10,300	10,350	1,549	1,549	1,549
10,350	10,400	1,556	1,556	1,556
10,400	10,450	1,564	1,564	1,564
10,450	10,500	1,571	1,571	1,571
10,500	10,550	1,579	1,579	1,579
10,550	10,600	1,586	1,586	1,586
10,600	10,650	1,594	1,594	1,594
10,650	10,700	1,601	1,601	1,601
10,700	10,750	1,609	1,609	1,609
10,750	10,800	1,616	1,616	1,616
10,800	10,850	1,624	1,624	1,624
10,850	10,900	1,631	1,631	1,631
10,900	10,950	1,639	1,639	1,639
10,950	11,000	1,646	1,646	1,646
11,000				
11,000	11,050	1,654	1,654	1,6
11,050	11,100	1,661	1,661	1,6
11,100	11,150	1,669	1,669	1,6
11,150	11,200	1,676	1,676	1,6
11,200	11,250	1,684	1,684	1,6
11,250	11,300	1,691	1,691	1,69
11,300	11,350	1,699	1,699	1,69
11,350	11,400	1,706	1,706	1,70
11,400	11,450	1,714	1,714	1,71
11,450	11,500	1,721	1,721	1,72
11,500	11,550	1,729	1,729	1,72
11,550	11,600	1,736	1,736	1,73
11,600	11,650	1,744	1,744	1,74
11,650	11,700	1,751	1,751	1,75
11,700	11,750	1,759	1,759	1,75
11,750	11,800	1,766	1,766	1,76
11,800	11,850	1,774	1,774	1,77
11,850	11,900	1,781	1,781	1,78
11,900	11,950	1,789	1,789	1,78
11,950	12,000	1,796	1,796	1,79
12,000				
12,000	12,050	1,804	1,804	1,804
12,050	12,100	1,811	1,811	1,811
12,100	12,150	1,819	1,819	1,819
12,150	12,200	1,826	1,826	1,826
12,200	12,250	1,834	1,834	1,834
12,250	12,300	1,841	1,841	1,841
12,300	12,350	1,849	1,849	1,849
12,350	12,400	1,856	1,856	1,856
12,400	12,450	1,864	1,864	1,864
12,450	12,500	1,871	1,871	1,871
12,500	12,550	1,879	1,879	1,879
12,550	12,600	1,886	1,886	1,886
12,600	12,650	1,894	1,894	1,894
12,650	12,700	1,901	1,901	1,901
12,700	12,750	1,909	1,909	1,909
12,750	12,800	1,916	1,916	1,916
12,800	12,850	1,924	1,924	1,924
12,850	12,900	1,931	1,931	1,931
12,900	12,950	1,939	1,939	1,939
12,950	13,000	1,946	1,946	1,946
13,000				
13,000	13,050	1,954	1,954	1,954
13,050	13,100	1,961	1,961	1,961
13,100	13,150	1,969	1,969	1,969
13,150	13,200	1,976	1,976	1,976
13,200	13,250	1,984	1,984	1,984
13,250	13,300	1,991	1,991	1,991
13,300	13,350	1,999	1,999	1,999
13,350	13,400	2,006	2,006	2,006
13,400	13,450	2,014	2,014	2,014
13,450	13,500	2,021	2,021	2,021
13,500	13,550	2,029	2,029	2,029
13,550	13,600	2,036	2,036	2,036
13,600	13,650	2,044	2,044	2,044
13,650	13,700	2,051	2,051	2,051
13,700	13,750	2,059	2,059	2,059
13,750	13,800	2,066	2,066	2,066
13,800	13,850	2,074	2,074	2,074
13,850	13,900	2,081	2,081	2,081
13,900	13,950	2,089	2,089	2,089
13,950	14,000	2,096	2,096	2,096

Continued on next page

1989 Tax Table—*Continued*

If line 35 (taxable income) is— At least	But less than	And you are— Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
14,000				
14,000	14,050	2,104	2,104	2,104
14,050	14,100	2,111	2,111	2,111
14,100	14,150	2,119	2,119	2,119
14,150	14,200	2,126	2,126	2,126
14,200	14,250	2,134	2,134	2,134
14,250	14,300	2,141	2,141	2,141
14,300	14,350	2,149	2,149	2,149
14,350	14,400	2,156	2,156	2,156
14,400	14,450	2,164	2,164	2,164
14,450	14,500	2,171	2,171	2,171
14,500	14,550	2,179	2,179	2,179
14,550	14,600	2,186	2,186	2,186
14,600	14,650	2,194	2,194	2,194
14,650	14,700	2,201	2,201	2,201
14,700	14,750	2,209	2,209	2,209
14,750	14,800	2,216	2,216	2,216
14,800	14,850	2,224	2,224	2,224
14,850	14,900	2,231	2,231	2,231
14,900	14,950	2,239	2,239	2,239
14,950	15,000	2,246	2,246	2,246
15,000				
15,000	15,050	2,254	2,254	2,254
15,050	15,100	2,261	2,261	2,261
15,100	15,150	2,269	2,269	2,269
15,150	15,200	2,276	2,276	2,276
15,[illegible]	15,250	2,284	2,284	2,284
15,250	15,300	2,291	2,291	2,291
15,300	15,350	2,299	2,299	2,299
15,350	15,400	2,306	2,306	2,306
15,400	15,450	2,314	2,314	2,314
15,450	15,500	2,321	2,321	2,321
15,500	15,550	2,329	2,329	2,335
15,550	15,600	2,336	2,336	2,349
15,600	15,650	2,344	2,344	2,363
15,650	15,700	2,351	2,351	2,377
15,700	15,750	2,359	2,359	2,391
15,750	15,800	2,366	2,366	2,405
15,800	15,850	2,374	2,374	2,419
15,850	15,900	2,381	2,381	2,433
15,900	15,950	2,389	2,389	2,447
15,950	16,000	2,396	2,396	2,461
16,000				
16,000	16,050	2,404	2,404	2,475
16,050	16,100	2,411	2,411	2,489
16,100	16,150	2,419	2,419	2,503
16,150	16,200	2,426	2,426	2,517
16,200	16,250	2,434	2,434	2,531
16,250	16,300	2,441	2,441	2,545
16,300	16,350	2,449	2,449	2,559
16,350	16,400	2,456	2,456	2,573
6,400	16,450	2,464	2,464	2,587
6,450	16,500	2,471	2,471	2,601
6,500	16,550	2,479	2,479	2,615
6,550	16,600	2,486	2,486	2,629
6,600	16,650	2,494	2,494	2,643
6,650	16,700	2,501	2,501	2,657
6,700	16,750	2,509	2,509	2,671
6,750	16,800	2,516	2,516	2,685
[illegible]	16,850	2,524	2,524	2,699
[illegible]	16,900	2,531	2,531	2,713
6,900	16,950	2,539	2,539	2,727
6,950	17,000	2,546	2,546	2,741
17,000				
17,000	17,050	2,554	2,554	2,755
17,050	17,100	2,561	2,561	2,769
17,100	17,150	2,569	2,569	2,783
17,150	17,200	2,576	2,576	2,797
17,200	17,250	2,584	2,584	2,811
17,250	17,300	2,591	2,591	2,825
17,300	17,350	2,599	2,599	2,839
17,350	17,400	2,606	2,606	2,853
17,400	17,450	2,614	2,614	2,867
17,450	17,500	2,621	2,621	2,881
17,500	17,550	2,629	2,629	2,895
17,550	17,600	2,636	2,636	2,909
17,600	17,650	2,644	2,644	2,923
17,650	17,700	2,651	2,651	2,937
17,700	17,750	2,659	2,659	2,951
17,750	17,800	2,666	2,666	2,965
17,800	17,850	2,674	2,674	2,979
17,850	17,900	2,681	2,681	2,993
17,900	17,950	2,689	2,689	3,007
17,950	18,000	2,696	2,696	3,021
18,000				
18,000	18,050	2,704	2,704	3,035
18,050	18,100	2,711	2,711	3,049
18,100	18,150	2,719	2,719	3,063
18,150	18,200	2,726	2,726	3,077
18,200	18,250	2,734	2,734	3,091
18,250	18,300	2,741	2,741	3,105
18,300	18,350	2,749	2,749	3,119
18,350	18,400	2,756	2,756	3,133
18,400	18,450	2,764	2,764	3,147
18,450	18,500	2,771	2,771	3,161
18,500	18,550	2,779	2,779	3,175
18,550	18,600	2,790	2,786	3,189
18,600	18,650	2,804	2,794	3,203
18,650	18,700	2,818	2,801	3,217
18,700	18,750	2,832	2,809	3,231
18,750	18,800	2,846	2,816	3,245
18,800	18,850	2,860	2,824	3,259
18,850	18,900	2,874	2,831	3,273
18,900	18,950	2,888	2,839	3,287
18,950	19,000	2,902	2,846	3,301
19,000				
19,000	19,050	2,916	2,854	3,315
19,050	19,100	2,930	2,861	3,329
19,100	19,150	2,944	2,869	3,343
19,150	19,200	2,958	2,876	3,357
19,200	19,250	2,972	2,884	3,371
19,250	19,300	2,986	2,891	3,385
19,300	19,350	3,000	2,899	3,399
19,350	19,400	3,014	2,906	3,413
19,400	19,450	3,028	2,914	3,427
19,450	19,500	3,042	2,921	3,441
19,500	19,550	3,056	2,929	3,455
19,550	19,600	3,070	2,936	3,469
19,600	19,650	3,084	2,944	3,483
19,650	19,700	3,098	2,951	3,497
19,700	19,750	3,112	2,959	3,511
19,750	19,800	3,126	2,966	3,525
19,800	19,850	3,140	2,974	3,539
19,850	19,900	3,154	2,981	3,553
19,900	19,950	3,168	2,989	3,567
19,950	20,000	3,182	2,996	3,581
20,000				
20,000	20,050	3,196	3,004	3,595
20,050	20,100	3,210	3,011	3,609
20,100	20,150	3,224	3,019	3,623
20,150	20,200	3,238	3,026	3,637
20,200	20,250	3,252	3,034	3,651
20,250	20,300	3,266	3,041	3,665
20,300	20,350	3,280	3,049	3,679
20,350	20,400	3,294	3,056	3,693
20,400	20,450	3,308	3,064	3,707
20,450	20,500	3,322	3,071	3,721
20,500	20,550	3,336	3,079	3,735
20,550	20,600	3,350	3,086	3,749
20,600	20,650	3,364	3,094	3,763
20,650	20,700	3,378	3,101	3,777
20,700	20,750	3,392	3,109	3,791
20,750	20,800	3,406	3,116	3,805
20,800	20,850	3,420	3,124	3,819
20,850	20,900	3,434	3,131	3,833
20,900	20,950	3,448	3,139	3,847
20,950	21,000	3,462	3,146	3,861
21,000				
21,000	21,050	3,476	3,154	3,875
21,050	21,100	3,490	3,161	3,889
21,100	21,150	3,504	3,169	3,903
21,150	21,200	3,518	3,176	3,917
21,200	21,250	3,532	3,184	3,931
21,250	21,300	3,546	3,191	3,945
21,300	21,350	3,560	3,199	3,959
21,350	21,400	3,574	3,206	3,973
21,400	21,450	3,588	3,214	3,987
21,450	21,500	3,602	3,221	4,001
21,500	21,550	3,616	3,229	4,015
21,550	21,600	3,630	3,236	4,029
21,600	21,650	3,644	3,244	4,043
21,650	21,700	3,658	3,251	4,057
21,700	21,750	3,672	3,259	4,071
21,750	21,800	3,686	3,266	4,085
21,800	21,850	3,700	3,274	4,099
21,850	21,900	3,714	3,281	4,113
21,900	21,950	3,728	3,289	4,127
21,950	22,000	3,742	3,296	4,141
22,000				
22,000	22,050	3,756	3,304	4,155
22,050	22,100	3,770	3,311	4,169
22,100	22,150	3,784	3,319	4,183
22,150	22,200	3,798	3,326	4,197
22,200	22,250	3,812	3,334	4,211
22,250	22,300	3,826	3,341	4,225
22,300	22,350	3,840	3,349	4,239
22,350	22,400	3,854	3,356	4,253
22,400	22,450	3,868	3,364	4,267
22,450	22,500	3,882	3,371	4,281
22,500	22,550	3,896	3,379	4,295
22,550	22,600	3,910	3,386	4,309
22,600	22,650	3,924	3,394	4,323
22,650	22,[illegible]	3,938	3,401	4,337
22,700	22,750	3,952	3,409	4,351
22,750	22,800	3,966	3,416	4,365
22,800	22,850	3,980	3,424	4,379
22,850	22,900	3,994	3,431	4,393
22,900	22,950	4,008	3,439	4,407
22,950	23,000	4,022	3,446	4,421

Continued on next page

1989 Tax Table—*Continued*

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
23,000				
23,000	23,050	4,036	3,454	4,435
23,050	23,100	4,050	3,461	4,449
23,100	23,150	4,064	3,469	4,463
23,150	23,200	4,078	3,476	4,477
23,200	23,250	4,092	3,484	4,491
23,250	23,300	4,106	3,491	4,505
23,300	23,350	4,120	3,499	4,519
23,350	23,400	4,134	3,506	4,533
23,400	23,450	4,148	3,514	4,547
23,450	23,500	4,162	3,521	4,561
23,500	23,550	4,176	3,529	4,575
23,550	23,600	4,190	3,536	4,589
23,600	23,650	4,204	3,544	4,603
23,650	23,700	4,218	3,551	4,617
23,700	23,750	4,232	3,559	4,631
23,750	23,800	4,246	3,566	4,645
23,800	23,850	4,260	3,574	4,659
23,850	23,900	4,274	3,581	4,673
23,900	23,950	4,288	3,589	4,687
23,950	24,000	4,302	3,596	4,701
24,000				
24,000	24,050	4,316	3,604	4,715
24,050	24,100	4,330	3,611	4,729
24,100	24,150	4,344	3,619	4,743
24,150	24,200	4,358	3,626	4,757
24,200	24,250	4,372	3,634	4,771
24,250	24,300	4,386	3,641	4,785
24,300	24,350	4,400	3,649	4,799
24,350	24,400	4,414	3,656	4,813
24,400	24,450	4,428	3,664	4,827
24,450	24,500	4,442	3,671	4,841
24,500	24,550	4,456	3,679	4,855
24,550	24,600	4,470	3,686	4,869
24,600	24,650	4,484	3,694	4,883
24,650	24,700	4,498	3,701	4,897
24,700	24,750	4,512	3,709	4,911
24,750	24,800	4,526	3,716	4,925
24,800	24,850	4,540	3,724	4,939
24,850	24,900	4,554	3,731	4,953
24,900	24,950	4,568	3,739	4,967
24,950	25,000	4,582	3,746	4,981
25,000				
25,000	25,050	4,596	3,754	4,995
25,050	25,100	4,610	3,761	5,009
25,100	25,150	4,624	3,769	5,023
25,150	25,200	4,638	3,776	5,037
25,200	25,250	4,652	3,784	5,051
25,250	25,300	4,666	3,791	5,065
25,300	25,350	4,680	3,799	5,079
25,350	25,400	4,694	3,806	5,093
25,400	25,450	4,708	3,814	5,107
25,450	25,500	4,722	3,821	5,121
25,500	25,550	4,736	3,829	5,135
25,550	25,600	4,750	3,836	5,149
25,600	25,650	4,764	3,844	5,163
25,650	25,700	4,778	3,851	5,177
25,700	25,750	4,792	3,859	5,191
25,750	25,800	4,806	3,866	5,205
25,800	25,850	4,820	3,874	5,219
25,850	25,900	4,834	3,881	5,233
25,900	25,950	4,848	3,889	5,247
25,950	26,000	4,862	3,896	5,261

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
26,000				
26,000	26,050	4,876	3,904	5,275
26,050	26,100	4,890	3,911	5,289
26,100	26,150	4,904	3,919	5,303
26,150	26,200	4,918	3,926	5,317
26,200	26,250	4,932	3,934	5,331
26,250	26,300	4,946	3,941	5,345
26,300	26,350	4,960	3,949	5,359
26,350	26,400	4,974	3,956	5,373
26,400	26,450	4,988	3,964	5,387
26,450	26,500	5,002	3,971	5,401
26,500	26,550	5,016	3,979	5,415
26,550	26,600	5,030	3,986	5,429
26,600	26,650	5,044	3,994	5,443
26,650	26,700	5,058	4,001	5,457
26,700	26,750	5,072	4,009	5,471
26,750	26,800	5,086	4,016	5,485
26,800	26,850	5,100	4,024	5,499
26,850	26,900	5,114	4,031	5,513
26,900	26,950	5,128	4,039	5,527
26,950	27,000	5,142	4,046	5,541
27,000				
27,000	27,050	5,156	4,054	5,555
27,050	27,100	5,170	4,061	5,569
27,100	27,150	5,184	4,069	5,583
27,150	27,200	5,198	4,076	5,597
27,200	27,250	5,212	4,084	5,611
27,250	27,300	5,226	4,091	5,625
27,300	27,350	5,240	4,099	5,639
27,350	27,400	5,254	4,106	5,653
27,400	27,450	5,268	4,114	5,667
27,450	27,500	5,282	4,121	5,681
27,500	27,550	5,296	4,129	5,695
27,550	27,600	5,310	4,136	5,709
27,600	27,650	5,324	4,144	5,723
27,650	27,700	5,338	4,151	5,737
27,700	27,750	5,352	4,159	5,751
27,750	27,800	5,366	4,166	5,765
27,800	27,850	5,380	4,174	5,779
27,850	27,900	5,394	4,181	5,793
27,900	27,950	5,408	4,189	5,807
27,950	28,000	5,422	4,196	5,821
28,000				
28,000	28,050	5,436	4,204	5,835
28,050	28,100	5,450	4,211	5,849
28,100	28,150	5,464	4,219	5,863
28,150	28,200	5,478	4,226	5,877
28,200	28,250	5,492	4,234	5,891
28,250	28,300	5,506	4,241	5,905
28,300	28,350	5,520	4,249	5,919
28,350	28,400	5,534	4,256	5,933
28,400	28,450	5,548	4,264	5,947
28,450	28,500	5,562	4,271	5,961
28,500	28,550	5,576	4,279	5,975
28,550	28,600	5,590	4,286	5,989
28,600	28,650	5,604	4,294	6,003
28,650	28,700	5,618	4,301	6,017
28,700	28,750	5,632	4,309	6,031
28,750	28,800	5,646	4,316	6,045
28,800	28,850	5,660	4,324	6,059
28,850	28,900	5,674	4,331	6,073
28,900	28,950	5,688	4,339	6,087
28,950	29,000	5,702	4,346	6,101

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Marri filing separat
		Your tax is—		
29,000				
29,000	29,050	5,716	4,354	6,11
29,050	29,100	5,730	4,361	6,12
29,100	29,150	5,744	4,369	6,14
29,150	29,200	5,758	4,376	6,15
29,200	29,250	5,772	4,384	6,17
29,250	29,300	5,786	4,391	6,18
29,300	29,350	5,800	4,399	6,19
29,350	29,400	5,814	4,406	6,21
29,400	29,450	5,828	4,414	6,227
29,450	29,500	5,842	4,421	6,241
29,500	29,550	5,856	4,429	6,255
29,550	29,600	5,870	4,436	6,269
29,600	29,650	5,884	4,444	6,283
29,650	29,700	5,898	4,451	6,297
29,700	29,750	5,912	4,459	6,311
29,750	29,800	5,926	4,466	6,325
29,800	29,850	5,940	4,474	6,339
29,850	29,900	5,954	4,481	6,353
29,900	29,950	5,968	4,489	6,367
29,950	30,000	5,982	4,496	6,381
30,000				
30,000	30,050	5,996	4,504	6,395
30,050	30,100	6,010	4,511	6,409
30,100	30,150	6,024	4,519	6,423
30,150	30,200	6,038	4,526	6,437
30,200	30,250	6,052	4,534	6,451
30,250	30,300	6,066	4,541	6,465
30,300	30,350	6,080	4,549	6,479
30,350	30,400	6,094	4,556	6,493
30,400	30,450	6,108	4,564	6,507
30,450	30,500	6,122	4,571	6,521
30,500	30,550	6,136	4,579	6,535
30,550	30,600	6,150	4,586	6,549
30,600	30,650	6,164	4,594	6,563
30,650	30,700	6,178	4,601	6,577
30,700	30,750	6,192	4,609	6,591
30,750	30,800	6,206	4,616	6,605
30,800	30,850	6,220	4,624	6,619
30,850	30,900	6,234	4,631	6,633
30,900	30,950	6,248	4,639	6,647
30,950	31,000	6,262	4,650	6,661
31,000				
31,000	31,050	6,276	4,664	6,675
31,050	31,100	6,290	4,678	6,689
31,100	31,150	6,304	4,692	6,703
31,150	31,200	6,318	4,706	6,717
31,200	31,250	6,332	4,720	6,731
31,250	31,300	6,346	4,734	6,745
31,300	31,350	6,360	4,748	6,759
31,350	31,400	6,374	4,762	6,773
31,400	31,450	6,388	4,776	6,787
31,450	31,500	6,402	4,790	6,801
31,500	31,550	6,416	4,804	6,815
31,550	31,600	6,430	4,818	6,829
31,600	31,650	6,444	4,832	6,843
31,650	31,700	6,458	4,846	6,857
31,700	31,750	6,472	4,860	6,871
31,750	31,800	6,486	4,874	6,885
31,800	31,850	6,500	4,888	6,899
31,850	31,900	6,514	4,902	6,913
31,900	31,950	6,528	4,916	6,927
31,950	32,000	6,542	4,930	6,941

Continued on next page

1989 Tax Table—*Continued*

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
32,000				
32,000	32,050	6,556	4,944	6,955
32,050	32,100	6,570	4,958	6,969
32,100	32,150	6,584	4,972	6,983
32,150	32,200	6,598	4,986	6,997
32,200	32,250	6,612	5,000	7,011
32,250	32,300	6,626	5,014	7,025
32,300	32,350	6,640	5,028	7,039
32,350	32,400	6,654	5,042	7,053
32,400	32,450	6,668	5,056	7,067
32,450	32,500	6,682	5,070	7,081
32,500	32,550	6,696	5,084	7,095
32,550	32,600	6,710	5,098	7,109
32,600	32,650	6,724	5,112	7,123
32,650	32,700	6,738	5,126	7,137
32,700	32,750	6,752	5,140	7,151
32,750	32,800	6,766	5,154	7,165
32,800	32,850	6,780	5,168	7,179
32,850	32,900	6,794	5,182	7,193
32,900	32,950	6,808	5,196	7,207
32,950	33,000	6,822	5,210	7,221
33,000				
33,000	33,050	6,836	5,224	7,235
33,050	33,100	6,850	5,238	7,249
33,100	33,150	6,864	5,252	7,263
33,[illegible]	33,200	6,878	5,266	7,277
33,2[illegible]	33,250	6,892	5,280	7,291
33,250	33,300	6,906	5,294	7,305
33,300	33,350	6,920	5,308	7,319
33,350	33,400	6,934	5,322	7,333
33,400	33,450	6,948	5,336	7,347
33,450	33,500	6,962	5,350	7,361
33,500	33,550	6,976	5,364	7,375
33,550	33,600	6,990	5,378	7,389
33,600	33,650	7,004	5,392	7,403
33,650	33,700	7,018	5,406	7,417
33,700	33,750	7,032	5,420	7,431
33,750	33,800	7,046	5,434	7,445
33,800	33,850	7,060	5,448	7,459
33,850	33,900	7,074	5,462	7,473
33,900	33,950	7,088	5,476	7,487
33,950	34,000	7,102	5,490	7,501
34,000				
34,000	34,050	7,116	5,504	7,515
34,050	34,100	7,130	5,518	7,529
34,100	34,150	7,144	5,532	7,543
34,150	34,200	7,158	5,546	7,557
34,200	34,250	7,172	5,560	7,571
34,250	34,300	7,186	5,574	7,585
34,300	34,350	7,200	5,588	7,599
4,350	34,400	7,214	5,602	7,613
4,400	34,450	7,228	5,616	7,627
4,450	34,500	7,242	5,630	7,641
4,500	34,550	7,256	5,644	7,655
4,550	34,600	7,270	5,658	7,669
4,600	34,650	7,284	5,672	7,683
4,650	34,700	7,298	5,686	7,697
4,700	34,750	7,312	5,700	7,711
4,750	34,800	7,326	5,714	7,725
[illegible]	34,850	7,340	5,728	7,739
[illegible]	34,900	7,354	5,742	7,753
4,900	34,950	7,368	5,756	7,767
4,950	35,000	7,382	5,770	7,781
35,000				
35,000	35,050	7,396	5,784	7,795
35,050	35,100	7,410	5,798	7,809
35,100	35,150	7,424	5,812	7,823
35,150	35,200	7,438	5,826	7,837
35,200	35,250	7,452	5,840	7,851
35,250	35,300	7,466	5,854	7,865
35,300	35,350	7,480	5,868	7,879
35,350	35,400	7,494	5,882	7,893
35,400	35,450	7,508	5,896	7,907
35,450	35,500	7,522	5,910	7,921
35,500	35,550	7,536	5,924	7,935
35,550	35,600	7,550	5,938	7,949
35,600	35,650	7,564	5,952	7,963
35,650	35,700	7,578	5,966	7,977
35,700	35,750	7,592	5,980	7,991
35,750	35,800	7,606	5,994	8,005
35,800	35,850	7,620	6,008	8,019
35,850	35,900	7,634	6,022	8,033
35,900	35,950	7,648	6,036	8,047
35,950	36,000	7,662	6,050	8,061
36,000				
36,000	36,050	7,676	6,064	8,075
36,050	36,100	7,690	6,078	8,089
36,100	36,150	7,704	6,092	8,103
36,150	36,200	7,718	6,106	8,117
36,200	36,250	7,732	6,120	8,131
36,250	36,300	7,746	6,134	8,145
36,300	36,350	7,760	6,148	8,159
36,350	36,400	7,774	6,162	8,173
36,400	36,450	7,788	6,176	8,187
36,450	36,500	7,802	6,190	8,201
36,500	36,550	7,816	6,204	8,215
36,550	36,600	7,830	6,218	8,229
36,600	36,650	7,844	6,232	8,243
36,650	36,700	7,858	6,246	8,257
36,700	36,750	7,872	6,260	8,271
36,750	36,800	7,886	6,274	8,285
36,800	36,850	7,900	6,288	8,299
36,850	36,900	7,914	6,302	8,313
36,900	36,950	7,928	6,316	8,327
36,950	37,000	7,942	6,330	8,341
37,000				
37,000	37,050	7,956	6,344	8,355
37,050	37,100	7,970	6,358	8,369
37,100	37,150	7,984	6,372	8,383
37,150	37,200	7,998	6,386	8,397
37,200	37,250	8,012	6,400	8,411
37,250	37,300	8,026	6,414	8,425
37,300	37,350	8,040	6,428	8,439
37,350	37,400	8,054	6,442	8,453
37,400	37,450	8,068	6,456	8,467
37,450	37,500	8,082	6,470	8,484
37,500	37,550	8,096	6,484	8,500
37,550	37,600	8,110	6,498	8,517
37,600	37,650	8,124	6,512	8,533
37,650	37,700	8,138	6,526	8,550
37,700	37,750	8,152	6,540	8,566
37,750	37,800	8,166	6,554	8,583
37,800	37,850	8,180	6,568	8,599
37,850	37,900	8,194	6,582	8,616
37,900	37,950	8,208	6,596	8,632
37,950	38,000	8,222	6,610	8,649
38,000				
38,000	38,050	8,236	6,624	8,665
38,050	38,100	8,250	6,638	8,682
38,100	38,150	8,264	6,652	8,698
38,150	38,200	8,278	6,666	8,715
38,200	38,250	8,292	6,680	8,731
38,250	38,300	8,306	6,694	8,748
38,300	38,350	8,320	6,708	8,764
38,350	38,400	8,334	6,722	8,781
38,400	38,450	8,348	6,736	8,797
38,450	38,500	8,362	6,750	8,814
38,500	38,550	8,376	6,764	8,830
38,550	38,600	8,390	6,778	8,847
38,600	38,650	8,404	6,792	8,863
38,650	38,700	8,418	6,806	8,880
38,700	38,750	8,432	6,820	8,896
38,750	38,800	8,446	6,834	8,913
38,800	38,850	8,460	6,848	8,929
38,850	38,900	8,474	6,862	8,946
38,900	38,950	8,488	6,876	8,962
38,950	39,000	8,502	6,890	8,979
39,000				
39,000	39,050	8,516	6,904	8,995
39,050	39,100	8,530	6,918	9,012
39,100	39,150	8,544	6,932	9,028
39,150	39,200	8,558	6,946	9,045
39,200	39,250	8,572	6,960	9,061
39,250	39,300	8,586	6,974	9,078
39,300	39,350	8,600	6,988	9,094
39,350	39,400	8,614	7,002	9,111
39,400	39,450	8,628	7,016	9,127
39,450	39,500	8,642	7,030	9,144
39,500	39,550	8,656	7,044	9,160
39,550	39,600	8,670	7,058	9,177
39,600	39,650	8,684	7,072	9,193
39,650	39,700	8,698	7,086	9,210
39,700	39,750	8,712	7,100	9,226
39,750	39,800	8,726	7,114	9,243
39,800	39,850	8,740	7,128	9,259
39,850	39,900	8,754	7,142	9,276
39,900	39,950	8,768	7,156	9,292
39,950	40,000	8,782	7,170	9,309
40,000				
40,000	40,050	8,796	7,184	9,325
40,050	40,100	8,810	7,198	9,342
40,100	40,150	8,824	7,212	9,358
40,150	40,200	8,838	7,226	9,375
40,200	40,250	8,852	7,240	9,391
40,250	40,300	8,866	7,254	9,408
40,300	40,350	8,880	7,268	9,424
40,350	40,400	8,894	7,282	9,441
40,400	40,450	8,908	7,296	9,457
40,450	40,500	8,922	7,310	9,474
40,500	40,550	8,936	7,324	9,490
40,550	40,600	8,950	7,338	9,507
40,600	40,650	8,964	7,352	9,523
40,650	40,700	8,978	7,366	9,540
40,700	40,750	8,992	7,380	9,556
40,750	40,800	9,006	7,394	9,573
40,800	40,850	9,020	7,408	9,589
40,850	40,900	9,034	7,422	9,606
40,900	40,950	9,048	7,436	9,622
40,950	41,000	9,062	7,450	9,639

Continued on next page

If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
41,000				
41,000	41,050	9,076	7,464	9,655
41,050	41,100	9,090	7,478	9,672
41,100	41,150	9,104	7,492	9,688
41,150	41,200	9,118	7,506	9,705
41,200	41,250	9,132	7,520	9,721
41,250	41,300	9,146	7,534	9,738
41,300	41,350	9,160	7,548	9,754
41,350	41,400	9,174	7,562	9,771
41,400	41,450	9,188	7,576	9,787
41,450	41,500	9,202	7,590	9,804
41,500	41,550	9,216	7,604	9,820
41,550	41,600	9,230	7,618	9,837
41,600	41,650	9,244	7,632	9,853
41,650	41,700	9,258	7,646	9,870
41,700	41,750	9,272	7,660	9,886
41,750	41,800	9,286	7,674	9,903
41,800	41,850	9,300	7,688	9,919
41,850	41,900	9,314	7,702	9,936
41,900	41,950	9,328	7,716	9,952
41,950	42,000	9,342	7,730	9,969
42,000				
42,000	42,050	9,356	7,744	9,985
42,050	42,100	9,370	7,758	10,002
42,100	42,150	9,384	7,772	10,018
42,150	42,200	9,398	7,786	10,035
42,200	42,250	9,412	7,800	10,051
42,250	42,300	9,426	7,814	10,068
42,300	42,350	9,440	7,828	10,084
42,350	42,400	9,454	7,842	10,101
42,400	42,450	9,468	7,856	10,117
42,450	42,500	9,482	7,870	10,134
42,500	42,550	9,496	7,884	10,150
42,550	42,600	9,510	7,898	10,167
42,600	42,650	9,524	7,912	10,183
42,650	42,700	9,538	7,926	10,200
42,700	42,750	9,552	7,940	10,216
42,750	42,800	9,566	7,954	10,233
42,800	42,850	9,580	7,968	10,249
42,850	42,900	9,594	7,982	10,266
42,900	42,950	9,608	7,996	10,282
42,950	43,000	9,622	8,010	10,299
43,000				
43,000	43,050	9,636	8,024	10,315
43,050	43,100	9,650	8,038	10,332
43,100	43,150	9,664	8,052	10,348
43,150	43,200	9,678	8,066	10,365
43,200	43,250	9,692	8,080	10,381
43,250	43,300	9,706	8,094	10,398
43,300	43,350	9,720	8,108	10,414
43,350	43,400	9,734	8,122	10,431
43,400	43,450	9,748	8,136	10,447
43,450	43,500	9,762	8,150	10,464
43,500	43,550	9,776	8,164	10,480
43,550	43,600	9,790	8,178	10,497
43,600	43,650	9,804	8,192	10,513
43,650	43,700	9,818	8,206	10,530
43,700	43,750	9,832	8,220	10,546
43,750	43,800	9,846	8,234	10,563
43,800	43,850	9,860	8,248	10,579
43,850	43,900	9,874	8,262	10,596
43,900	43,950	9,888	8,276	10,612
43,950	44,000	9,902	8,290	10,629
44,000				
44,000	44,050	9,916	8,304	10,645
44,050	44,100	9,930	8,318	10,662
44,100	44,150	9,944	8,332	10,678
44,150	44,200	9,958	8,346	10,695
44,200	44,250	9,972	8,360	10,711
44,250	44,300	9,986	8,374	10,728
44,300	44,350	10,000	8,388	10,744
44,350	44,400	10,014	8,402	10,761
44,400	44,450	10,028	8,416	10,777
44,450	44,500	10,042	8,430	10,794
44,500	44,550	10,056	8,444	10,810
44,550	44,600	10,070	8,458	10,827
44,600	44,650	10,084	8,472	10,843
44,650	44,700	10,098	8,486	10,860
44,700	44,750	10,112	8,500	10,876
44,750	44,800	10,126	8,514	10,893
44,800	44,850	10,140	8,528	10,909
44,850	44,900	10,154	8,542	10,926
44,900	44,950	10,169	8,556	10,942
44,950	45,000	10,185	8,570	10,959
45,000				
45,000	45,050	10,202	8,584	10,975
45,050	45,100	10,218	8,598	10,992
45,100	45,150	10,235	8,612	11,008
45,150	45,200	10,251	8,626	11,025
45,200	45,250	10,268	8,640	11,041
45,250	45,300	10,284	8,654	11,058
45,300	45,350	10,301	8,668	11,074
45,350	45,400	10,317	8,682	11,091
45,400	45,450	10,334	8,696	11,107
45,450	45,500	10,350	8,710	11,124
45,500	45,550	10,367	8,724	11,140
45,550	45,600	10,383	8,738	11,157
45,600	45,650	10,400	8,752	11,173
45,650	45,700	10,416	8,766	11,190
45,700	45,750	10,433	8,780	11,206
45,750	45,800	10,449	8,794	11,223
45,800	45,850	10,466	8,808	11,239
45,850	45,900	10,482	8,822	11,256
45,900	45,950	10,499	8,836	11,272
45,950	46,000	10,515	8,850	11,289
46,000				
46,000	46,050	10,532	8,864	11,305
46,050	46,100	10,548	8,878	11,322
46,100	46,150	10,565	8,892	11,338
46,150	46,200	10,581	8,906	11,355
46,200	46,250	10,598	8,920	11,371
46,250	46,300	10,614	8,934	11,388
46,300	46,350	10,631	8,948	11,404
46,350	46,400	10,647	8,962	11,421
46,400	46,450	10,664	8,976	11,437
46,450	46,500	10,680	8,990	11,454
46,500	46,550	10,697	9,004	11,470
46,550	46,600	10,713	9,018	11,487
46,600	46,650	10,730	9,032	11,503
46,650	46,700	10,746	9,046	11,520
46,700	46,750	10,763	9,060	11,536
46,750	46,800	10,779	9,074	11,553
46,800	46,850	10,796	9,088	11,569
46,850	46,900	10,812	9,102	11,586
46,900	46,950	10,829	9,116	11,602
46,950	47,000	10,845	9,130	11,619
47,000				
47,000	47,050	10,862	9,144	11,635
47,050	47,100	10,878	9,158	11,652
47,100	47,150	10,895	9,172	11,668
47,150	47,200	10,911	9,186	11,685
47,200	47,250	10,928	9,200	11,701
47,250	47,300	10,944	9,214	11,718
47,300	47,350	10,961	9,228	11,734
47,350	47,400	10,977	9,242	11,751
47,400	47,450	10,994	9,256	11,767
47,450	47,500	11,010	9,270	11,784
47,500	47,550	11,027	9,284	11,800
47,550	47,600	11,043	9,298	11,817
47,600	47,650	11,060	9,312	11,833
47,650	47,700	11,076	9,326	11,850
47,700	47,750	11,093	9,340	11,866
47,750	47,800	11,109	9,354	11,883
47,800	47,850	11,126	9,368	11,899
47,850	47,900	11,142	9,382	11,916
47,900	47,950	11,159	9,396	11,932
47,950	48,000	11,175	9,410	11,949
48,000				
48,000	48,050	11,192	9,424	11,965
48,050	48,100	11,208	9,438	11,982
48,100	48,150	11,225	9,452	11,998
48,150	48,200	11,241	9,466	12,015
48,200	48,250	11,258	9,480	12,031
48,250	48,300	11,274	9,494	12,048
48,300	48,350	11,291	9,508	12,064
48,350	48,400	11,307	9,522	12,081
48,400	48,450	11,324	9,536	12,097
48,450	48,500	11,340	9,550	12,114
48,500	48,550	11,357	9,564	12,130
48,550	48,600	11,373	9,578	12,147
48,600	48,650	11,390	9,592	12,163
48,650	48,700	11,406	9,606	12,180
48,700	48,750	11,423	9,620	12,196
48,750	48,800	11,439	9,634	12,213
48,800	48,850	11,456	9,648	12,229
48,850	48,900	11,472	9,662	12,246
48,900	48,950	11,489	9,676	12,262
48,950	49,000	11,505	9,690	12,279
49,000				
49,000	49,050	11,522	9,704	12,295
49,050	49,100	11,538	9,718	12,312
49,100	49,150	11,555	9,732	12,328
49,150	49,200	11,571	9,746	12,345
49,200	49,250	11,588	9,760	12,361
49,250	49,300	11,604	9,774	12,378
49,300	49,350	11,621	9,788	12,394
49,350	49,400	11,637	9,802	12,411
49,400	49,450	11,654	9,816	12,427
49,450	49,500	11,670	9,830	12,444
49,500	49,550	11,687	9,844	12,460
49,550	49,600	11,703	9,858	12,477
49,600	49,650	11,720	9,872	12,493
49,650	49,700	11,736	9,886	12,510
49,700	49,750	11,753	9,900	12,526
49,750	49,800	11,769	9,914	12,543
49,800	49,850	11,786	9,928	12,559
49,850	49,900	11,802	9,942	12,576
49,900	49,950	11,819	9,956	12,592
49,950	50,000	11,835	9,970	12,609

50,000 or over—use tax rate schedules

1989 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is $50,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 35, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Form 1040NR, line 36.

Schedule W

Estates or Trusts

Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 35, is: Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
$0	$5,200	.......15%	$0
5,200	13,500	$780 + 28%	5,200
13,500	27,020	3,104 + 33%	13,500
27,020	....	.......28%	0

Schedule X

Single Taxpayers

Use this schedule if you checked **Filing Status Box 1 or 2** on Form 1040NR—

If the amount on Form 1040NR, line 35, is: Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
$0	$18,550	.......15%	$0
18,550	44,900	$2,782.50 + 28%	18,550
44,900	93,130	10,160.50 + 33%	44,900
93,130	....	Use Worksheet below to figure your tax.	

Schedule Y

Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3, 4, or 5** on Form 1040NR—

If the amount on Form 1040NR, line 35, is: Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
$0	$15,475	.......15%	$0
15,475	37,425	$2,321.25 + 28%	15,475
37,425	117,895	8,467.25 + 33%	37,425
117,895	....	Use Worksheet below to figure your tax.	

Schedule Z

Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 6** on Form 1040NR—

If the amount on Form 1040NR, line 35, is: Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
$0	$30,950	.......15%	$0
30,950	74,850	$4,642.50 + 28%	30,950
74,850	155,320	16,934.50 + 33%	74,850
155,320	....	Use Worksheet below to figure your tax.	

Worksheet (Keep for your records)

1. If your filing status is: Single, enter $26,076.40; Qualifying widow(er), enter $43,489.60; Married filing separately, enter $35,022.35 . . . . 1. ________
2. Enter your taxable income from Form 1040NR, line 35 . . . . 2. ________
3. If your filing status is: Single, enter $93,130; Qualifying widow(er), enter $155,320; Married filing separately, enter $117,895 . . . . 3. ________
4. Subtract line 3 from line 2. Enter the result. (If the result is zero or less, use the schedule above for your filing status to figure your tax. DO NOT use this Worksheet.) . 4. ________
5. Multiply the amount on line 4 by 28% (.28). Enter the result . . . . 5. ________
6. Multiply the amount on line 4 by 5% (.05). Enter the result . . . . 6. ________
7. Multiply $560 by the number of exemptions claimed on Form 1040NR, line 7e. (If married filing separately, see the Note below.) Enter the result . . . . . . 7. ________
8. Compare the amounts on lines 6 and 7. Enter the smaller of the two amounts here . . . . 8. ________
9. **Tax.** Add lines 1, 5, and 8. Enter the total here and on Form 1040NR, line 36 . . . . 9. ________

te: *If married filing separately and you did not claim an exemption for your spouse, multiply $560 by the number of exemptions claimed on Form 1040NR, line 7e. Add $560 to the result and enter the total on line 7 above.*

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